Civil Budget Estimates of Bombay, Sind & N.-W. F. P., 1939-40.

Government of Bombay

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1939-40

Presented to the Legislature under Section 78 (1) of the Government of India Act, 1935

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Heads of Revenue.	Reference to detailed Estimate.	Budget Estimate, 1939-40.	Increase + or Decrease — as compared with 1938-39, columns 3 and 5.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		10,66,25,000	—9,63,000	10,75,88,000	10,59,31,000	10,71,64,046
Civil Administration—						
XXI.—Administration of Justice	35	18,93,000	+3,96,000	14,97,000	15,49,000	14,04,651
XXII.—Jails and Convict Settlements ..	36	4,04,000	—21,000	4,25,000	4,31,000	4,44,119
XXIII.—Police	37	10,82,000	+87,000	9,95,000	10,14,000	8,32,576
XXVI.—Education	38	21,08,000	+6,02,000	15,06,000	14,05,000	15,76,036
XXVII.—Medical	40	14,90,000	+19,000	14,71,000	14,00,000	14,71,159
XXVIII.—Public Health	40	28,55,000	+8,42,000	20,13,000	19,04,000	20,98,667
XXIX.—Agriculture	41	3,94,000	+14,000	3,80,000	3,48,000	3,74,720
XXX.—Veterinary	41	42,000	....	42,000	30,000	34,809
XXXI.—Co-operation	41	2,45,000	+34,000	2,11,000	2,52,000	1,84,887
XXXII.—Industries	42	4,99,000	+8,000	4,91,000	4,21,000	4,49,833
XXXVI.—Miscellaneous Departments ..	42	1,86,000	....	1,86,000	1,82,000	1,81,524
Total ..		1,11,98,000	+19,81,000	92,17,000	89,36,000	90,52,981
Civil Works—						
XXXIX.—Civil Works	43	47,37,000	—84,000	48,21,000	45,15,000	50,99,789
XLI.—Bombay Development Scheme ..	43	10,57,000	+2,50,000	8,07,000	6,81,000	7,08,883
Total ..		57,94,000	+1,66,000	56,28,000	51,96,000	58,08,672
Miscellaneous—						
XLIII.—Transfers from Famine Relief Fund ..	44	2,16,000	—1,000	2,17,000	3,34,000	6,17,342
XLIV.—Receipts in aid of Superannuation ..	44	7,43,000	—58,000	8,01,000	7,86,000	8,31,488
XLV.—Stationery and Printing	45	3,73,000	+10,000	3,63,000	3,54,000	4,04,889
XLVI.—Miscellaneous	46	5,15,000	—53,000	5,68,000	5,32,000	4,37,919
L.—Miscellaneous adjustments between Central and Provincial Governments..		32,000	....	32,000	....	....
Total ..		18,79,000	—1,02,000	19,81,000	20,06,000	22,91,638
Extraordinary Items—						
LI.—Extraordinary Receipts	46	21,000	—4,00,000	4,21,000	42,000	63,166
Total ..		21,000	—4,00,000	4,21,000	42,000	63,166
GRAND TOTAL ..		12,55,17,000	+6,82,000	12,48,35,000	12,21,11,000	12,43,80,503

B.—Statement of Receipts under Debt Heads.

Receipts. 1	Reference to detailed Estimate. 2	Budget Estimate, 1939-40. 3	Revised Estimate, 1938-39. 4	Budget Estimate, 1938-39. 5	Accounts, 1937-38. 6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from Statement A		12,55,17,000	12,48,35,000	12,21,11,000	12,43,80,503
Excess of revenue over expenditure charged to revenue				....	29,49,049
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt	47	....	....	....	....
Floating debt		90,00,000	20,00,000	1,50,00,000	....
Loans from the Central Government ..		....	....	....	....
O. Unfunded Debt.					
State Provident Funds		58,00,000	58,00,000	56,00,000	56,71,699
Special Loans		....	....	....	391
P. Deposits and Advances.					
Famine Relief Fund	48	2,16,000	3,17,000	4,56,000	9,03,436
Appropriation for reduction or avoidance of debt		6,86,000	6,28,000	16,61,000	32,60,031
Provincial Road Fund		23,52,000	19,87,000	16,40,000	13,89,582
Special Development Fund		....	50,00,000	....	....
Transfers from Famine Relief Fund ..		....	....	....	....
Depreciation Reserve Fund—Government Presses		26,000	23,000	22,000	23,780
Deposits of depreciation reserve of commercial concerns (Nasik Distillery) ..		20,000	20,000	1,00,000	20,000
Deposits of Local Funds		3,20,00,000	3,30,00,000	3,03,00,000	3,07,67,539
Departmental and Judicial Deposits—					
Civil Deposits	49	4,55,00,000	5,31,00,000	4,34,54,000	4,21,11,019
Other Accounts	49–50	41,36,000	35,28,000	32,52,000	4,32,895
Advances repayable	51	20,00,000	19,50,000	17,00,000	20,22,086
Permanent advances		3,000	6,000	3,000	3,686
Accounts with foreign Governments and Indian States		....	....	....	5,860
Accounts with the Government of Burma ..		50,000	30,000	30,000	54,088
Accounts with the Reserve Bank ..		1,40,000	2,46,000	1,20,000	97,765
Suspense accounts		3,79,00,000	5,39,00,000	1,47,00,000	3,38,24,009
Cheques and Bills		2,88,00,000	2,88,00,000	2,86,00,000	2,93,48,474
Departmental and similar accounts ..		1,50,000	1,20,000	1,50,000	1,20,624
Miscellaneous Government account ..		....	....	....	....
R. Loans and Advances by Provincial Government.	52	66,76,000	64,25,000	64,58,000	63,23,932
S. Remittances.					
Cash remittances and adjustments between officers rendering accounts to the same Accountant General		12,53,00,000	13,50,00,000	13,19,00,000	13,92,05,116
Remittances by bills		3,97,00,000	3,53,00,000	4,21,00,000	3,68,06,416
Adjusting account between Central and Provincial Governments		1,54,00,000	1,62,00,000	4,03,00,000	3,88,49,644
Inter-Provincial Suspense account ..		15,00,000	22,00,000	16,00,000	25,49,018
Total—Debt Heads ..		35,73,55,000	38,55,80,000	36,91,46,000	37,37,91,090
Total Receipts ..		48,28,72,000	51,04,15,000	49,12,57,000	49,81,71,593
Opening balance ..		54,72,000†	71,47,000‡	1,15,24,000*	1,47,44,030
Grand Total ..		48,83,44,000	51,75,62,000	50,27,81,000	51,29,15,623

* This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, and (c) about 10 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) 74,72 on account of investment of balances in treasury bills, (b) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (d) about 10 lakhs of Provincial Road Fund invested in treasury bills.

† This is exclusive of (a) 74,72 on account of investment of balances in treasury bills, (b) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (d) about 14 lakhs of Provincial Road Fund invested in treasury bills.

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1939-40. Distribution of total into Charged.	Voted.	Total.	Increase + or decrease — as compared with the Revised Estimate, 1938-39, columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—					
7.—Land Revenue	53	*6,26,000*	60,37,000	66,63,000	+75,000
8.—Provincal Excise	66	*5,08,000*	34,16,000	39,24,000	—2,07,000
9.—Stamps	74	....	1,98,000	1,98,000	+1,000
10.—Forest	76	*4,04,000*	23,28,000	27,32,000	+2,000
11.—Registration	81	....	5,45,000	5,45,000	—8,000
12.—Charges on account of Motor Vehicles Acts ..	83	*17,25,000*	2,70,000	19,95,000	—20,000
13.—Other Taxes and Duties	87	....	11,49,000	11,49,000	—2,27,000
Total ..		*32,63,000*	1,39,43,000	1,72,06,000	—3,84,000
Irrigation Revenue Account—					
17.—Interest on Works for which capital accounts are kept—Irrigation Works	89	*41,75,000*	....	41,75,000	+6,000
18.—Other Revenue Expenditure financed from Ordinary Revenues—Works for which neither capital nor revenue accounts are kept—					
A.—Irrigation Works (P. W.)	91	*9,600*	92,400	1,02,000	—2,51,700
B.—Navigation, Embankment and Drainage Works (P. W.)	91	*1,400*	36,600	38,000	—6,300
A.—Irrigation Works (Civil)	92	*41,000*	13,04,000	13,45,000	—1,41,000
18(1).—Other Revenue Expenditure financed from Famine Relief Fund	95	....	2,16,000	2,16,000	+2,16,000
Total ..		*42,27,000*	16,49,000	58,76,000	—1,77,000
Capital Account of Irrigation, Navigation and Drainage Works charged to Revenue—					
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—					
A.—Financed from Famine Relief Fund	95	....	....	....	....
B.—Financed from Ordinary Revenues	95	....	1,000	1,000	....
Total ..			1,000	1,000	....
Debt Services—					
22.—Interest on Debt and Other Obligations	96	*1,16,75,000*	....	1,16,75,000	—2,83,000
23.—Appropriation for Reduction or Avoidance of Debt	97	*6,86,000*	....	6,86,000	+58,000
Total ..		*1,23,61,000*	....	1,23,61,000	—2,25,000
Civil Administration—					
25.—General Administration	99	*19,25,000*	61,63,000	80,88,000	—88,000
27.—Administration of Justice	131	*19,37,000*	46,49,000	65,86,000	—63,000
28.—Jails and Convict Settlements	150	*1,06,000*	15,05,000	16,11,000	—51,000
Carried over ..		*39,68,000*	1,23,17,000	1,62,85,000	—2,02,000
		1,98,51,000	1,55,93,000	3,54,44,000	—7,86,000

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,22,000	59,66,000	65,88,000	5,64,000	60,14,000	65,78,000	15,15,283	31,66,646	46,81,929
6,71,000	34,60,000	41,31,000	7,22,000	34,05,000	41,27,000	6,93,475	32,21,080	39,14,555
....	1,97,000	1,97,000	....	1,97,000	1,97,000	....	1,96,910	1,96,910
4,29,000	23,01,000	27,30,000	4,46,000	22,56,000	27,02,000	4,61,493	22,64,925	27,26,418
....	5,53,000	5,53,000	....	5,61,000	5,61,000	....	5,67,663	5,67,663
17,76,000	2,39,000	20,15,000	15,78,000	2,42,000	18,20,000	16,68,762	2,10,798	18,79,560
....	13,76,000	13,76,000	....	12,39,000	12,39,000	....	18,05,431	18,05,431
34,98,000	1,40,92,000	1,75,90,000	33,10,000	1,39,14,000	1,72,24,000	43,39,013	1,14,33,453	1,57,72,466
41,69,000	....	41,69,000	41,78,000	....	41,78,000	41,62,105	....	41,62,105
16,500	3,37,200	3,53,700	13,100	3,52,600	3,65,700	16,623	3,40,322	3,56,945
1,900	42,400	44,300	1,900	47,400	49,300	2,083	47,764	49,847
76,000	14,10,000	14,86,000	76,000	19,60,000	20,36,000	4,025	8,36,284	8,40,309
....	....	....	....	....	....	....	....	....
42,63,400	17,89,600	60,53,000	42,69,000	23,60,000	66,29,000	41,84,836	12,24,370	54,09,206
....	....	....	....	....	....	....	....	....
....	1,000	1,000	....	1,000	1,000	1	25	26
....	1,000	1,000	....	1,000	1,000	1	25	26
1,19,58,000	....	1,19,58,000	1,20,08,000	....	1,20,08,000	1,05,04,512	....	1,05,04,512
6,28,000	....	6,28,000	6,32,000	....	6,32,000	20,11,241	....	20,11,241
1,25,86,000	....	1,25,86,000	1,26,40,000	....	1,26,40,000	1,25,15,753	....	1,25,15,753
19,04,000	62,72,000	81,76,000	19,44,000	61,06,000	80,50,000	22,75,173	80,13,243	1,02,88,416
19,46,000	47,03,000	66,49,000	20,39,000	46,78,000	67,17,000	18,72,016	43,97,484	62,69,500
1,13,000	15,49,000	16,62,000	1,26,000	15,33,000	16,59,000	1,07,347	16,25,217	17,32,564
39,63,000	1,25,24,000	1,64,87,000	41,09,000	1,23,17,000	1,64,26,000	42,54,536	1,40,35,944	1,82,90,480
2,03,47,400	1,58,82,600	3,62,30,000	2,02,19,000	1,62,75,000	3,64,94,000	2,10,39,603	1,26,57,848	3,36,97,451

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1939-40. Distribution of total into Charged.	Voted.	Total.	Increase + or decrease — as compared with the Revised Estimate, 1938-39, columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		*1,98,51,000*	1,55,93,000	3,54,44,000	— 7,86,000
		39,68,000	1,23,17,000	1,62,85,000	— 2,02,000
Civil Administration—*contd.*					
29.—Police	163	*9,63,000*	1,34,08,000	1,43,71,000	+ 32,000
30.—Ports and Pilotage	188	*4,000*	1,000	5,000	+ 2,000
36.—Scientific Departments	189	....	95,000	95,000	— 8,000
37.—Education	191	*4,32,000*	1,96,60,000	2,00,92,000	+10,18,000
38.—Medical	218	*4,15,000*	43,48,000	47,63,000	+ 2,45,000
39.—Public Health	239	*1,41,000*	30,07,000	31,48,000	— 11,000
40.—Agriculture	253	*92,000*	12,14,000	13,06,000	— 2,71,000
41.—Veterinary	273	*28,000*	4,12,000	4,40,000	+ 23,000
42.—Co-operation	278	*45,000*	17,11,000	17,56,000	+11,01,000
43.—Industries	282	....	13,14,000	13,14,000	+ 3,50,000
47.—Miscellaneous Departments	306	*90,000*	9,84,000	10,74,000	+ 1,91,000
Total ..		*61,78,000*	5,84,71,000	6,46,49,000	+24,70,000
Civil Works.					
50.—Civil Works	317	*6,00,000*	1,17,30,000	1,23,30,000	+ 1,94,000
52.—Bombay Development Scheme	354	*29,000*	10,82,000	11,11,000	+ 1,38,000
Total ..		*6,29,000*	1,28,12,000	1,34,41,000	+ 3,32,000
Carried over ..		*2,66,58,000*	8,68,76,000	11,35,34,000	+20,16,000

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,03,47,400	1,58,82,600	3,62,30,000	*2,02,19,000*	1,62,75,000	3,64,94,000	*2,10,39,603*	1,26,57,848	3,36,97,451
39,63,000	1,25,24,000	1,64,87,000	*41,09,000*	1,23,17,000	1,64,26,000	*42,54,536*	1,40,35,944	1,82,90,480
9,27,000	1,34,12,000	1,43,39,000	*9,22,000*	1,32,66,000	1,41,88,000	*9,21,955*	1,33,12,432	1,42,34,387
2,000	1,000	3,000	*4,000*	1,000	5,000	*4,247*	578	4,825
....	1,03,000	1,03,000	....	1,03,000	1,03,000	....	1,05,650	1,05,650
4,80,000	1,85,94,000	1,90,74,000	*6,93,000*	1,93,14,000	2,00,07,000	*5,14,493*	1,62,90,462	1,68,04,955
4,10,000	41,08,000	45,18,000	*5,10,000*	41,01,000	46,11,000	*4,75,201*	38,78,564	43,53,765
1,51,000	30,08,000	31,59,000	*1,97,000*	30,06,000	32,03,000	*1,73,912*	22,31,778	24,05,690
1,12,000	14,65,000	15,77,000	*1,28,000*	15,07,500	16,35,500	*1,17,504*	12,50,520	13,68,024
28,000	3,89,000	4,17,000	*28,000*	3,83,000	4,11,000	*26,018*	3,72,179	3,98,197
30,000	6,25,000	6,55,000	*51,000*	6,66,500	7,17,500	*40,889*	5,67,908	6,08,797
....	9,64,000	9,64,000	....	11,20,000	11,20,000	....	7,57,553	7,57,553
1,00,000	7,83,000	8,83,000	*98,000*	7,33,600	8,31,600	*1,03,389*	6,64,259	7,67,648
62,03,000	5,59,76,000	6,21,79,000	*67,40,000*	5,65,18,600	6,32,58,600	*66,32,144*	5,34,67,827	6,00,99,971
5,93,000	1,15,43,000	1,21,36,000	*6,33,000*	1,07,17,000	1,13,50,000	*7,24,527*	1,20,21,777	1,27,46,304
14,000	9,59,000	9,73,000	*14,000*	10,35,000	10,49,000	*7,716*	3,78,117	3,85,833
6,07,000	1,25,02,000	1,31,09,000	*6,47,000*	1,17,52,000	1,23,99,000	*7,32,243*	1,23,99,894	1,31,32,137
2,71,57,400	8,43,60,600	11,15,18,000	*2,76,06,000*	8,45,45,600	11,21,51,600	*2,84,03,990*	7,85,25,569	10,69,29,559

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1939-40.			Increase + or decrease — as compared with the Revised Estimate, 1938-39, columns 5 and 9.
		Distribution of total into		Total.	
		Charged.	Voted.		
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		*2,66,58,000*	8,68,76,000	11,35,34,000	+20,16,000
Miscellaneous—					
54.—Famine—					
A.—Famine Relief	357	....	....	....	—3,34,000
B.—Transfers to Famine Relief Fund	357	....	....	....	—1,00,000
55.—Superannuation Allowances and Pensions ..	358	*29,59,000*	90,03,000	1,19,62,000	+3,62,000
55A.—Commutation of Pensions financed from Ordinary Revenues	361	*1,000*	3,000	4,000	—4,000
56.—Stationery and Printing	362	....	14,07,000	14,07,000	+1,38,000
57.—Miscellaneous	368	....	13,85,000	13,85,000	—42,46,000
Total ..		*29,60,000*	1,17,98,000	1,47,58,000	—41,84,000
Extraordinary Items—					
63.—Extraordinary Charges	374	....	71,000	71,000	+18,000
Total, Expenditure charged to Revenue ..		*2,96,18,000*	9,87,45,000	12,83,63,000	—21,50,000
Excess of expenditure over revenue		....	....	28,46,000	....
Capital Accounts not charged to Revenue—					
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	375	*10,000*	1,08,000	1,18,000	—1,04,000
70.—Capital outlay on Improvement of Public Health ..	379	*4,000*	1,05,000	1,09,000	—28,000
80.—Bombay Development Scheme	380	(*a*) *3,000*	(*a*) 1,91,000	96,000	—2,85,000
81.—Civil Works not charged to Revenue (P. W.) ..	383	....	....	....	....
83.—Payments of Commuted Value of Pensions ..	384	*65,000*	3,36,000	4,01,000	—1,67,000
85.—Payments to Retrenched Personnel	385	....	....	....	+30,000
Total, Capital Accounts not charged to Revenue ..		*82,000*	7,40,000	7,24,000	—5,54,000
Total Expenditure—Statement C ..		*2,97,00,000*	9,94,85,000	12,90,87,000	—27,04,000

(*a*) Distribution of the gross expenditure of Rs. 1,94,000 is given.
(*b*) Distribution of the gross expenditure of Rs. 4,96,000 is given.
(*c*) Distribution of the gross expenditure of Rs. 6,83,000 is given.
(*d*) Distribution of the gross expenditure of Rs. 6,23,963 is given.

Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,71,57,400	8,43,60,600	11,15,18,000	*2,76,06,000*	8,45,45,600	11,21,51,600	*2,84,03,990*	7,85,25,569	10,69,29,559
....	3,34,000	3,34,000	....	3,34,000	3,34,000	*5,757*	7,06,052	7,11,809
1,00,000	....	1,00,000	*2,48,000*	....	2,48,000	*6,50,915*	....	6,50,915
28,56,000	87,44,000	1,16,00,000	*28,64,000*	87,56,000	1,16,20,000	*26,64,093*	84,23,120	1,10,87,213
2,000	6,000	8,000	*2,000*	6,000	8,000	*894*	4,725	5,619
....	12,69,000	12,69,000	....	12,14,000	12,14,000	....	13,17,542	13,17,542
....	56,31,000	56,31,000	....	9,51,000	9,51,000	*831*	6,93,595	6,94,426
29,58,000	1,59,84,000	1,89,42,000	*31,14,000*	1,12,61,000	1,43,75,000	*33,22,490*	1,11,45,034	1,44,67,524
....	53,000	53,000	....	4,000	4,000	....	34,371	34,371
3,01,15,400	10,03,97,600	13,05,13,000	*3,07,20,000*	9,58,10,600	12,65,30,600	*3,17,26,480*	8,97,04,974	12,14,31,454
....	....	56,78,000	....	....	44,19,600	....	....	....
22,000	2,00,000	2,22,000	*22,000*	3,22,000	3,44,000	*11,107*	1,84,031	1,95,138
4,000	1,33,000	1,37,000	*5,000*	1,58,000	1,63,000	*2,164*	45,297	47,461
(*b*) *96,000*	(*b*) 4,00,000	3,81,000	(*c*) *4,000*	(*c*) 6,79,000	4,77,000	(*d*) *3,404*	(*d*) 6,20,559	4,55,288
....	....	....	....	....	....	*133*	3,540	3,673
1,28,000	4,40,000	5,68,000	*38,000*	4,11,000	4,49,000	*1,29,680*	5,38,322	6,68,002
....	—30,000	—30,000	....	—20,000	—20,000	....	—52,771	—52,771
2,50,000	11,43,000	12,78,000	*69,000*	15,50,000	14,13,000	*1,46,488*	13,38,978	13,16,791
3,03,65,400	10,15,40,600	13,17,91,000	*3,07,89,000*	9,73,60,600	12,79,43,600	*3,18,72,968*	9,08,75,277	12,27,48,245

D.—Statement of Disbursements under Debt Heads.

Disbursements. 1	Reference to detailed Estimate. 2	Budget Estimate, 1939–40. 3	Revised Estimate, 1938–39. 4	Budget Estimate, 1938–39. 5	Accounts 1937–38. 6
	Pages.	Rs.	Rs.	Rs.	Rs.
Expenditure from Statement C ..		12,90,87,000	13,17,91,000	12,79,43,600	12,27,48,245
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt	386	....	30,000	....	66,700
Floating debt	386	90,00,000	20,00,000	1,50,00,000	....
Loans from the Central Government	386	62,32,000	60,13,000	60,13,000	74,75,544
O. Unfunded Debt.					
State Provident Funds	386	38,00,000	40,40,000	35,00,000	34,73,798
P. Deposits and Advances.					
Famine Relief Fund	386	3,16,000	4,85,000	4,56,000	6,31,996
Appropriation for reduction or avoidance of debt	386	....	....	....	....
Provincial Road Fund	387	23,52,000	22,01,000	16,40,000	15,98,818
Special Development Fund	387	21,05,000	....	....	....
Depreciation Reserve Fund—Government Presses	387	17,000	51,000	50,000	46,682
Deposits of depreciation reserves of commercial concerns (Nasik Distillery)	387	6,000	5,29,000	7,000	1,196
Deposits of Local Funds	387	3,20,00,000	3,28,00,000	3,00,00,000	3,07,54,791
Departmental and Judicial Deposits— Civil Deposits	388	4,55,00,000	5,30,00,000	4,34,54,000	4,26,10,661
Other Accounts	388–389	41,92,000	42,75,000	39,74,000	43,18,745
Advance repayable	389	20,00,000	19,37,000	17,00,000	20,36,447
Permanent advances	389	4,000	5,000	4,000	5,465
Accounts with foreign Governments and Indian States	389	....	....	....	682
Accounts with the Government of Burma	389	50,000	30,000	30,000	54,288
Accounts with the Reserve Bank	389	1,40,000	1,65,000	1,20,000	1,79,386
Suspense accounts	389	3,04,00,000	5,39,00,000	1,47,00,000	4,12,79,007
Cheques and Bills	390	2,88,00,000	2,88,00,000	2,86,00,000	2,92,02,216
Departmental and similar accounts	390	1,50,000	1,20,000	1,50,000	1,21,594
Miscellaneous Government Account	390	....	....	10,29,000	12,48,790
R. Loans and advances by Provincial Government	390	13,80,000	12,18,000	15,91,000	12,80,578
S. Remittances.	390				
Cash remittances and adjustments between officers rendering accounts to the same Accountant General		12,53,00,000	13,50,00,000	13,19,00,000	13,86,95,518
Remittances by bills		3,97,00,000	3,53,00,000	4,21,00,000	3,65,33,328
Adjusting Account between Central and Provincial Governments ..		1,54,00,000	1,62,00,000	4,03,00,000	3,88,55,041
Inter-Provincial Suspense Account		15,00,000	22,00,000	16,00,000	25,48,967
Total, Debt Heads ..		35,03,44,000	38,02,99,000	36,79,18,000	38,30,20,238
Total, Disbursements ..		47,94,31,000	51,20,90,000	49,58,61,600	50,57,68,483
Closing Balance ..		89,13,000*	54,72,000†	69,19,400‡	71,47,140§
Grand Total ..		48,83,44,000	51,75,62,000	50,27,81,000	51,29,15,623

*This is exclusive of (a) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (c) about 11 lakhs of Provincial Road Fund invested in treasury bills.

†This is exclusive of (a) 74,72 on account of investment of balances in treasury bills, (b) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17¾ lakhs, of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (d) about 14 lakhs of Provincial Road Fund invested in treasury bills.

‡This is exclusive of (a) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (c) about 9 lakhs of Provincial Road Fund invested in treasury bills.

§This is exclusive of (a) 74,72 on account of investment of balances in treasury bills, (b) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (d) about 10 lakhs of Provincial Road Fund invested in treasury bills.

DETAILED ESTIMATES OF REVENUE AND RECEIPTS

—	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		32,20,000	30,00,000	25,00,000	25,00,000
V—SALT.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		....	1,000	1,000	1,750
VII—LAND REVENUE.					
ORDINARY REVENUE	VIIA	3,40,00,000	3,46,00,000	3,40,00,000	3,20,93,916
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX ..		1,75,000	1,43,000	1,75,000	1,85,628
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES ..	VIIB	2,00,000	2,00,000	2,16,000	2,00,915
RECOVERIES OF OVERPAYMENTS		5,000	5,000	6,000	4,797
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		50,000	60,000	42,000	59,077
MISCELLANEOUS	VIIC	4,35,000	4,10,000	4,75,000	4,60,418
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* pages 26 and 27), etc., for which capital accounts are kept .. .. *Deduct*—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 33), etc., for which no capital accounts are kept		—6,32,000	—5,95,000	—5,98,000	—5,66,274
TOTAL, LAND REVENUE ..		3,42,33,000	3,48,23,000	3,43,16,000	3,24,38,477
Deduct—REFUNDS		—3,70,000	—3,13,000	—3,32,000	—4,73,374
TOTAL ..		3,38,63,000	3,45,10,000	3,39,84,000	3,19,65,103

DETAILED ACCOUNT No. VII-A.
LAND REVENUE.
Ordinary Revenue.

Fixed Collections—				
Ordinary fixed revenue	3,25,00,000	3,32,00,000	3,24,00,000	3,07,10,561
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	15,00,000	14,00,000	16,00,000	13,83,355
TOTAL ..	3,40,00,000	3,46,00,000	3,40,00,000	3,20,93,916

DETAILED ACCOUNT No. VII-B. LAND REVENUE. Recoveries on account of Survey and Settlement charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Pot Hissa Survey operations	1,50,000	1,50,000	1,50,000	1,48,465
Recoveries on account of City Survey operations	10,000	10,000	9,000	15,885
Recoveries on account of cost of boundary marks recoverable from landholders ..	40,000	40,000	57,000	36,565
TOTAL ..	2,00,000	2,00,000	2,16,000	2,00,915

DETAILED ACCOUNT No. VII-C. LAND REVENUE. Miscellaneous.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Other items	3,90,000	3,70,000	4,40,000	4,14,576
Recoveries of Photozinco Press, Poona	45,000	40,000	35,000	45,842
TOTAL ..	4,35,000	4,10,000	4,75,000	4,60,418

VIII-PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRITS	VIII-A	1,33,72,000	1,41,00,000	1,59,00,000	1,56,17,156
COUNTRY FERMENTED LIQUOR	VIII-B	62,95,000	63,00,000	69,37,000	67,68,807
MALT LIQUORS	VIII-C	5,000	6,000	6,000	4,942
WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	VIII-D	25,30,000	25,93,000	25,94,000	27,72,242
RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES		3,37,000	3,40,000	3,40,000	3,54,854
OPIUM	VIII-E	18,65,000	20,67,000	20,38,000	18,69,651
DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.		2,33,000	2,24,000	2,24,000	2,41,616
HEMP AND OTHER DRUGS	VIII-F	17,41,000	18,33,000	19,89,000	19,05,252
RECEIPTS FROM DISTILLERIES	VIII-G	25,43,000	26,77,000	27,33,000	28,39,160
FINES, CONFISCATIONS AND MISCELLANEOUS	VIII-H	,00,000	1,56,000	80,000	87,657
RECOVERIES OF OVERPAYMENTS		....	1,000	....	2,310
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		2,000	3,000	12,000	11,838
RECEIPTS IN ENGLAND		....	1,000	....	....
LUMP REDUCTION		....	....	—27,40,000	....
TOTAL ..		2,90,23,000	3,03,01,000	3,01,13,000	3,24,75,485
Deduct—REFUNDS	VIII-K	—3,13,000	—3,26,000	—3,13,000	—3,02,790
TOTAL		2,87,10,000	2,99,75,000	2,98,00,000	3,21,72,695

DETAILED ACCOUNT No. VIII-A. PROVINCIAL EXCISE. Country Spirits.				
Still-head duty	83,80,000	89,00,000	97,00,000	95,71,012
Licence fees (*a*)	49,92,000	52,00,000	62,00,000	60,46,144
TOTAL ..	1,33,72,000	1,41,00,000	1,59,00,000	1,56,17,156

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-B. PROVINCIAL EXCISE. Country Fermented Liquor.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
Tree-tax receipts	22,00,000	22,00,000	24,00,000	22,77,309
Licence fees (a)	40,95,000	41,00,000	45,37,000	44,91,498
TOTAL ..	62,95,000	63,00,000	69,37,000	67,68,807

DETAILED ACCOUNT No. VIII-C. PROVINCIAL EXCISE. Malt Liquors.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
Duty on beer manufactured in India	2,000	2,000	3,000	2,047
Licence fees for sale of beer manufactured in India or elsewhere	3,000	4,000	3,000	2,895
TOTAL ..	5,000	6,000	6,000	4,942

DETAILED ACCOUNT No. VIII-D. PROVINCIAL EXCISE. Wines and Spirits (Foreign liquors other than beer, medicated wines and commercial spirits).	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor ..	8,26,000	8,40,000	8,08,000	8,61,905
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	13,06,000	13,63,000	13,84,000	14,68,795
Excise pass fee on Foreign Liquor	3,98,000	3,90,000	4,02,000	4,41,542
TOTAL ..	25,30,000	25,93,000	25,94,000	27,72,242

(a) Includes vend fees also.

DETAILED ACCOUNT No. VIII-E. PROVINCIAL EXCISE. Opium.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Cost price of Excise Opium	3,38,100	3,63,000	3,47,000	5,04,375
Gain on sale of Excise Opium	8,02,800	8,14,000	8,41,000	6,81,315
Licence fees (*a*)	7,24,100	8,90,000	8,50,000	6,83,961
TOTAL ..	18,65,000	20,67,000	20,38,000	18,69,651

DETAILED ACCOUNT No. VIII-F. PROVINCIAL EXCISE. Hemp and other Drugs.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Duty on Ganja	8,15,000	8,50,000	9,25,000	9,06,794
Duty on Bhang	32,000	33,000	37,000	35,863
Duty on Charas	2,33,000	2,60,000	2,90,000	2,57,953
Licence fees (including warehouse dues) (*a*)	6,61,000	6,90,000	7,37,000	7,04,642
TOTAL ..	17,41,000	18,33,000	19,89,000	19,05,252

(*a*) Includes vend fees also.

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DETAILED ACCOUNT No. VIII-G. PROVINCIAL EXCISE. Receipts from Distilleries.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
GOVERNMENT DISTILLERIES.				
Dhadgaon Distillery	50,100	50,000	60,100	64,018
Nasik Distillery	24,84,000	26,19,000	26,65,000	27,69,884
PRIVATE DISTILLERIES.				
Chowka Distillery	8,900	8,000	7,900	5,258
TOTAL ..	25,43,000	26,77,000	27,33,000	28,39,160
DHADGAON DISTILLERY.				
Sale proceeds of spirits	50,000	49,900	60,000	63,908
Miscellaneous receipts	100	100	100	110
TOTAL ..	50,100	50,000	60,100	64,018
NASIK DISTILLERY.				
Sale proceeds of spirits	23,52,000	24,85,000	25,25,000	26,23,880
Coopering receipts	25,000	27,000	30,000	30,184
Miscellaneous receipts	1,07,000	1,07,000	1,10,000	1,15,820
TOTAL ..	24,84,000	26,19,000	26,65,000	27,69,884
CHOWKA DISTILLERY.				
Sale proceeds of spirits	8,800	7,800	7,800	5,258
Miscellaneous receipts	100	200	100	....
TOTAL ..	8,900	8,000	7,900	5,258

DETAILED ACCOUNT No. VIII-H. PROVINCIAL EXCISE. Fines, Confiscations and Miscellaneous.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Fines and forfeitures	28,000	35,000	24,000	25,508
Miscellaneous	72,000	1,21,000	56,000	62,078
Gain on liquor (contract supply area)	....	....	....	71
TOTAL ..	1,00,000	1,56,000	80,000	87,657

DETAILED ACCOUNT No. VIII-K. PROVINCIAL EXCISE. *Deduct*—Refunds.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Excise receipts in the Presidency proper	−3,10,000	−3,16,000	−3,10,000	−3,01,024
Excise receipts at Nasik Distillery	−3,000	−10,000	− 3,000	−1,766
TOTAL ..	−3,13,000	−3,26,000	−3,13,000	−3,02,790

IX.—STAMPS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-Non-Judicial—					
Stamp duties on bills of exchange, cheques and other commercial documents	IXA	19,57,000	20,20,000	22,96,000	25,87,526
Sale of other non-judicial stamps	IXB	53,13,000	50,86,000	48,62,000	52,62,864
Duty on impressing documents	IXC	2,89,000	3,44,000	2,63,000	4,08,328
Fines and penalties	....	20,000	20,000	20,000	27,606
Miscellaneous	IXD	44,000	36,000	44,000	25,674
Total A Non-judicial stamps ..	....	76,23,000	75,06,000	74,85,000	83,11,998
Deduct—Refunds ..	....	— 67,000	—68,000	— 67,000	— 68,942
TOTAL ..	....	75,56,000	74,38,000	74,18,000	82,43,056
B-Judicial—					
Court fees—					
Court fees realised in stamps	....	69,00,000	69,20,000	72,10,000	73,46,261
Deduct—Refunds	....	— 84,000	—85,000	— 84,000	— 96,930
Sale of stamps	....	....	....	....	....
Fines and penalties	....	3,000	3,000	5,000	....
Miscellaneous	IXE	1,000	....	1,000	2
Total B—Judicial Stamps ..	....	68,20,000	68,38,000	71,32,000	72,49,333
GRAND TOTAL ..	....	1,43,76,000	1,42,76,000	1,45,50,000	1,54,92,389

DETAILED ACCOUNT No. IX-A.

STAMPS.

Stamp Duties on Bills of Exchange, cheques and other Commercial documents.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Impressed Stamps—				
Bills of lading	1,02,000		52,000	1,05,665
Hundi stamped papers	71,000		81,000	1,30,073
Special Impressed Labels—				
Hundies or Bills of exchange denoted with special adhesive stamps ..	2,00,000		3,50,000	2,80,221
Insurance policies	....		....	....
Insurance stamps	2,54,000		2,34,000	2,51,355
Foreign Bills Stamps—				
Foreign bills	2,00,000		2,40,000	2,67,152
Share transfers stamps	10,61,000		9,49,000	14,34,592
Agreement stamps	4,000		5,000	2,277
Brokers' notes stamps	65,000		3,85,000	1,16,191
TOTAL ..	19,57,000	20,20,000	22,96,000	25,87,526

DETAILED ACCOUNT No. IX-B.

STAMPS.

Sale of other non-Judicial Stamps.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Impressed Stamps—				
Impressed stamp papers	24,16,000		24,63,000	24,36,864
Special Impressed (Adhesive) Labels—				
Advocates, Vakils and Attorneys (High Court)	60,000		60,000	20,76,832
Unstamped documents	16,00,000		16,00,000	
Clearance lists	3,20,000		....	....
Foreign Bill Stamps—				
Notarial	5,000		5,000	5,178
Other non-Judicial revenue stamps	9,12,000		7,34,000	7,43,990
TOTAL ..	53,13,000	50,86,000	48,62,000	52,62,864

DETAILED ACCOUNT No. IX-C.

STAMPS.

Duty on Impressing Documents.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Duty on embossing receipts and other stamps	20,000		20,000	19,928
Duty on embossing two-anna stamps on forms of agreements and contracts ..	20,000		20,000	45,872
Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899)	1,50,000		1,26,000	2,35,056
Duty on unstamped or insufficient stamped documents levied under Chapter IV of Act II of 1899	91,000		96,000	1,07,852
Other Items	8,000		1,000	—380
TOTAL ..	2,89,000	3,44,000	2,63,000	4,08,328

DETAILED ACCOUNT No. IX-D.

STAMPS.

Miscellaneous.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Composition of stamp duty	40,000		40,000	19,729
Adjudication fees	3,000		2,000	3,887
Other items	1,000		2,000	2,058
TOTAL ..	44,000	36,000	44,000	25,674

DETAILED ACCOUNT No. IX-E.

STAMPS—(Judicial).

Miscellaneous.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Composition of stamp duty	....		....	....
Adjudication fees	....		....	1
Other items	1,000		1,000	1
TOTAL ..	1,000	....	1,000	2

X-FOREST.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	XA	10,00,000	10,46,000	10,46,000	10,42,869
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	XB	28,70,000	28,49,000	27,12,000	32,08,792
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.	....	2,000	2,000	2,000	1,932
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT ..	XC	11,000	11,000	13,000	11,921
V.—MISCELLANEOUS	XD	2,83,000	3,27,000	2,76,000	2,87,972
	TOTAL ..	41,66,000	42,35,000	40,49,000	45,53,486
	Deduct—REFUNDS ..	—12,000	—23,000	—11,000	—2,38,446
	TOTAL ..	41,54,000	42,12,000	40,38,000	43,15,040

DETAILED ACCOUNT No. X-A.
FOREST.

Timber, etc., removed from the Forests by Government Agency.

	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
(a) Timber	8,60,000		9,23,000	
(b) Firewood and charcoal	19,000		21,000	
(c) Bamboos	....		....	
(d) Sandalwood	1,20,000		1,01,000	
(e) Grass and other minor produce	1,000		1,000	
TOTAL ..	10,00,000	10,46,000	10,46,000	10,42,869

X-FOREST.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. X-B. FOREST.				
Timber, etc., removed from the Forests by Consumers or Purchasers.				
(a) Timber	22,30,000		20,83,000	
(b) Firewood and charcoal	2,60,000		2,60,000	
(c) Bamboos	88,000		79,000	
(d) Grazing and fodder grass	1,90,000		1,93,000	
(e) Other minor produce	1,02,000		97,000	
TOTAL ..	28,70,000	28,49,000	27,12,000	32,08,792
DETAILED ACCOUNT No. X-C. FOREST.				
Revenue from Forests not managed by Government.				
(a) Duty on foreign timber and other forest produce	9,000		11,000	
(b) Revenue from shared and private forests	2,000		2,000	
TOTAL ..	11,000	11,000	13,000	11,921
DETAILED ACCOUNT No. X-D. FOREST.				
Miscellaneous.				
(a) Fines and forfeitures	22,000		21,000	
(b) Refunds	1,000		1,000	
(c) Other sources	2,44,000		2,38,000	
(d) Recoveries of establishment charges	16,000		16,000	
TOTAL ..	2,83,000	3,27,000	2,76,000	2,87,972

XI-REGISTRATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		14,04,000	14,00,000	14,59,000	14,81,843
FEES FOR COPIES OF REGISTERED DOCUMENTS		30,000	31,000	32,000	31,254
MISCELLANEOUS	IXA	14,000	14,000	14,000	14,515
TOTAL ..		14,48,000	14,45,000	15,05,000	15,27,612
Deduct—REFUNDS ..		—3,000	—3,000	—2,000	—2,421
TOTAL ..		14,45,000	14,42,000	15,03,000	15,25,191

DETAILED ACCOUNT No. XI-A. REGISTRATION. Miscellaneous.				
Fines and penalties	6,000	7,000	7,000	7,342
Fees for authentication of Powers of attorney	2,500	2,000	2,000	2,252
Other items	5,500	5,000	5,000	4,921
TOTAL ..	14,000	14,000	14,000	14,515

XII-RECEIPTS UNDER MOTOR VEHICLES ACTS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act	XIIA	4,06,000	3,94,000	3,78,000	3,99,934
Receipts under the Provincial Motor Vehicles Taxation Act ..		39,50,000	40,00,000	38,22,000	39,95,714
Fees and other Receipts (I. M. V. Act)		15,500	16,000	....	15,811
Total ..		43,71,500	44,10,000	42,00,000	44,11,459
Deduct—Refunds ..	XIIB	—41,500	—43,000	—51,000	—42,662
TOTAL ..		43,30,000	43,67,000	41,49,000	43,68,797

DETAILED ACCOUNT No. XIIA.
RECEIPTS UNDER MOTOR VEHICLES ACTS.
Receipts under the Indian Motor Vehicles Act.

Bombay city	2,52,000	2,41,000	2,25,000	2,43,784
Presidency proper	1,54,000	1,53,000	1,53,000	1,56,150
TOTAL ..	4,06,000	3,94,000	3,78,000	3,99,934

DETAILED ACCOUNT No. XIIB.
RECEIPTS UNDER MOTOR VEHICLES ACTS.
Deduct—Refunds.

Indian Motor Vehicles Act—				
Bombay city	—500	—1,000	—1,000	—431
Presidency proper	—1,000	—2,000	—1,000	—2,499
Provincial Motor Vehicles Taxation Act	—40,000	—40,000	—49,000	—39,732
TOTAL ..	—41,500	—43,000	—51,000	—42,662

XIII—OTHER TAXES AND DUTIES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—				
Entertainment Tax	8,20,000	8,24,000	7,80,000	8,18,037
Betting Tax—				
Totalisator	9,50,000	9,50,000	9,00,000	9,49,285
Bookmakers	2,70,000	3,00,000	1,80,000	3,80,729
Luxury Tax (License fees from the Royal Western India Turf Club)	3,00,000	3,00,000	3,00,000	....
Total ..	23,40,000	23,74,000	21,60,000	21,48,051
Deduct—Refunds ..	—5,000	—4,000	—7,000	—4,659
TOTAL ..	23,35,000	23,70,000	21,53,000	21,43,392
B.—RECEIPTS FROM ELECTRICITY DUTIES.	17,00,000	16,39,000	15,39,000	12,07,242
Deduct—Refunds ..	....	....	....	—5
TOTAL ..	17,00,000	16,39,000	15,39,000	12,07,237
C.—RECEIPTS FROM TOBACCO DUTIES—				
Receipts under Bombay (District) Tobacco Act, 1933 ..	3,34,000	2,30,000	3,30,000	2,32,648
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932	19,00,000	19,00,000	17,00,000	17,62,689
Total ..	22,34,000	21,30,000	20,30,000	19,95,337
Deduct—Refunds .. Bombay City ..	—25,000	—20,000	—25,000	—21,390
Deduct—Refunds .. Districts ..	—2,000	—2,000	—4,000	—636
TOTAL ..	22,07,000	21,08,000	20,01,000	19,73,311
GRAND TOTAL ..	62,42,000	61,17,000	56,93,000	53,23,940

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
(1) Productive.				
Direct Receipts.				
1. Water rates	30,000	25,000	21,000	33,055
2. Owners' rates	10,000	......	....	....
3. Water supply of towns	49,000	49,000	48,000	52,407
4. Sales of water	64,000	64,000	64,000	64,717
5. Plantations	....	......	....	....
6. Other canal produce	5,000	5,000	5,000	5,860
7. Water power	....	......	....	....
8. Navigation	....	......	....	....
9. Rents of buildings	100	100	100	154
10. Fines	....	....	....	46
11. Miscellaneous—				
(*i*) Sale of the right of fishing	1,000	1,900	900	1,724
(*ii*) Tank-bed cultivation	....	100	100	68
(*iii*) Rents of P. W. lands	....	......	....	13
(*iv*) Other miscellaneous revenue	100	100	100	472
12. Recoveries of expenditure	....	......	....	....
13. *Deduct*—Refunds	—200	—200	—200	....
Total ...	1,59,000	1,45,000	1,39,000	1,58,516
Indirect Receipts.				
14. Portion of land revenue due to works (*a*)	10,000	10,000	10,000	9,986
Total, Gross Revenue ...	1,69,000	1,55,000	1,49,000	1,68,502
Deduct—				
15. (1) Working Expenses	27,000	24,000	24,000	23,194
16. (2) Collection charges in the Civil Department—				
In respect of Land Revenue due to works (*a*)	1,000	1,000	1,000	998
In respect of Direct Receipts (*a*)	....	3,000	3,000	2,964
Total ...	28,000	28,000	28,000	27,156
17. Net Revenue—(1) Productive	1,41,000	1,27,000	1,21,000	1,41,346
(2) Unproductive.				
Direct Receipts.				
18. Water rates	25,44,000	25,73,000	25,18,000	27,01,338
19. Owners' rates	90,000	......	....	....
20. Water supply of towns	2,14,000	2,09,000	2,10,000	1,77,926
21. Sales of water	36,000	36,000	31,000	34,985
22. Plantations	9,000	8,000	11,000	9,129
23. Other canal produce	31,000	27,000	31,000	29,408
24. Water power	14,000	14,000	14,000	14,313
25. Navigation	1,000	1,000	1,000	870
26. Rents of buildings	17,900	14,900	19,900	18,621
27. Fines	100	....	....	192
28. Recoveries of expenditure	300	1,000	200	290
Carried over ...	29,57,300	28,83,900	28,36,100	29,87,072

(*a*) See page 13.

XVII -Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-IRRIGATION WORKS—*concld.*	Rs.	Rs.	Rs.	Rs.
(2) **Unproductive**—*concld.*				
Direct Receipts—concld.				
Brought forward ...	29,57,300	28,83,900	28,36,100	29,87,072
29. Miscellaneous—				
(i) Sale of the right of fishing	2,500	5,300	2,500	2,712
(ii) Tank ben cultivation	20,500	22,100	20,000	26,837
(iii) Rents of P. W. lands	2,700	1,100	800	1,057
(iv) Other miscellaneous revenue	12,800	16,400	10,400	43,009
30. *Deduct*—Refunds	—4,800	—4,800	—4,800	—20,071
Total ...	29,91,000	29,24,000	28,65,000	30,40,616
Indirect Receipts.				
31. Portion of land revenue due to works (*a*)	14,000	14,000	14,000	10,984
Total, Gross Revenue ...	30,05,000	29,38,000	28,79,000	30,51,600
32. *Deduct*—(1) Working Expenses	13,00,000	12,84,000	12,56,000	15,24,194
33. (2) Collection charges in the Civil Department— In respect of Land Revenue due to works (*a*) ...	1,000	1,000	1,000	1,017
In respect of Direct Receipts (*a*)	....	51,000	48,000	51,103
Total ...	13,01,000	13,36,000	13,05,000	15,76,314
Net Revenue—(2) Unproductive ...	17,04,000	16,02,000	15,74,000	14,75,286
Grand Total ...	18,45,000	17,29,000	16,95,000	16,16,632

(*a*) See page 13.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works.					
WORKING EXPENSES.					
(1) **Productive—**					
I—Extensions and improvements		1,500	1,200	1,700	1,152
II—Maintenance and repairs		11,000	10,700	10,200	10,550
III—Establishment—					
A—Ordinary	*Charged* ...	*1,000*	*1.100*	*1,100*	*999*
	Voted ...	4,300	4,700	4,700	4,278
B—Special	*Charged* ...	....	......	....	....
	Voted ...	5,500	5,600	5,600	5,590
C—Pensionary charges	*Charged* ...	*100*	*100*	*100*	*87*
	Voted ...	400	400	400	374
D—Collection charges in the Civil Department in respect of direct receipts	.. Voted ..	3,000	....	....	....
IV—Tools and plant		200	200	200	164
V—Suspense		....	......	....	....
VI—*Deduct*—Recoveries on revenue account		....	......	....	....
VII—*Deduct*—English cost of stores		....	......	....	....
VIII—Loss or gain by exchange		....	......	....	....
IX—Charges in England— Establishment		....	......	....	....
Stores for India		....	......	....	....
	Total ...	27,000	24,000	24,000	23,194
	Charged ...	*1,100*	*1,200*	*1,200*	*1,086*
	Voted ...	25,900	22,800	22,800	22,109
(2) **Unproductive—**					
I—Extensions and improvements		78,000	90,800	80,200	1,43,804
II—Maintenance and repairs		5,83,000	5,81,200	5,64,300	5,69,807
III—Establishment—					
A—Ordinary	*Charged* ...	*51,000*	*60,900*	*60,900*	*78,907*
	Voted ...	2,35,700	2,48,300	2,48,300	4,11,565
B—Special	*Charged* ...	....	......	.....	....
	Voted ...	2,67,500	2,68,300	2,68,300	2,69,445
C—Pensionary charges	*Charged* ...	*4,400*	*4,900*	*4,900*	*6,904*
	Voted ...	20,600	19,800	19,800	36,012
D—Collection charges in the Civil Department in respect of direct receipts	.. Voted ..	51,000	....	....	....
IV—Tools and plant		8,800	9,800	9,800	7,750
V—Suspense		....	......	....	....
VI—*Deduct*—Recoveries on revenue account		....	......	....	....
VII—*Deduct*—English cost of stores		....	......	....	....
VIII—Loss or gain by exchange		....	......	....	....
IX—Charges in England— Establishment		....	......	....	....
Stores for India		....	......	....	....
Rounding	*Charged* ..	....	....	....	....
	Voted ..	....	....	—500	....
	Total ...	13,00,000	12,84,000	12,56,000	15,24,194
	Charged ...	*55,400*	*65,800*	*65,800*	*85,811*
	Voted ...	12,44,600	12,18,200	11,90,200	14,38,383

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—*concld.*						
WORKING EXPENSES—*concld.*						
Total, Productive and Unproductive						
I—Extensions and improvements		XVII-I	79,500	92,000	81,900	1,44,956
II—Maintenance and repairs		XVII-II	5,94,000	5,91,900	5,74,500	5,80,358
III—Establishment—						
A—Ordinary	*Charged* ...		*52,000**	*62,000*	*62,000*	*79,906*
	Voted ...		2,40,000	2,53,000	2,53,000	4,15,843
B—Special	*Charged* ...		....	....	....	....
	Voted ...	XVII-IIIB	2,73,000	2,73,900	2,73,900	2,75,035
C—Pensionary charges	*Charged* ...		*4,500*	*5,000*	*5,000*	*6,991*
	Voted ...		21,000	20,200	20,200	36,386
D—Collection charges in the Civil Department in respect of direct receipts (transferred from "25, General Administration" *vide* page 121)	.. Voted ..		54,000	....	....	....
IV—Tools and plant			9,000	10,000	10,000	7,914
V—Suspense			....	....	....	....
VI—*Deduct*—Recoveries on revenue account			....	....	....	....
VII—*Deduct*—English cost of stores			....	....	....	....
VIII—Loss or gain by exchange			....	....	....	....
IX—Charges in England—						
Establishment			....	....	....	....
Stores for India			....	....	....	....
Rounding	*Charged* ...		*—500*	....	....	....
	Voted ...		+500	....	—500	....
	Total ...		13,27,000	13,08,000	12,80,000	15,47,389
	Charged ...		*56,000*	*67,000*	*67,000*	*86,897*
	Voted ...		12,71,000	12,41,000	12,13,000	14,60,492

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works", *vide* footnote on page 317.

DETAILED ACCOUNT No. XVII—I. Extensions and Improvements.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
Discretionary Grant.						
Central Circle	....	....	1,000			
Southern Circle	....	....	500			
Total ..	....	....	1,500	1,200	1,700	1,152
(2) UNPRODUCTIVE.						
New Works.						
Provision of dry stone pitching toe wall on the upstream edge of the service road behind the Inspection Bungalow at Bhandardara—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	8,456	....	8,400			
Construction of an overbridge on the Krishna Canal in mile 17/2—Krishna Canal—Satara Division—Central Circle	1,123	....	1,120			
Construction of an overbridge on the Krishna Canal in mile 32/2—Krishna Canal—Satara Division—Central Circle	1,057	....	1,055			
Construction of a standing wave flume below the Northern sluice at the Bhatgar Dam—Nira Canals—Nira Canals Division—Deccan Irrigation Circle	9,000	....	9,000			
Construction of quarters and office for the signaller at Kalwan—Chankapur Tank and Girna Canal—Nasik Irrigation Division—Deccan Irrigation Circle	2,562	....	2,500			
Construction of a standing wave flume at the head of the Godavari Right Bank Canal—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle	3,959	....	3,900			
Construction of a standing wave flume at the head of the Godavari Left Bank Canal—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle	2,964	....	2,900			
Works in progress.						
Survey and preparation of plans and estimates for a drainage scheme in the Brihan Maharashtra Sugar Syndicate area on distributary No. 24 of Branch No. 1 of the Nira Right Bank Canal—Poona Irrigation and Research Division—Deccan Irrigation Circle	11,103	7,503	3,600			

DETAILED ACCOUNT No. XVII—I—*contd.* Extensions and Improvements—contd.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
(2) UNPRODUCTIVE—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Works in progress—contd.						
Provision of three needle valves to the outlet pipes in the Wilson Dam at Bhandardara—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	49,290	47,779	1,000			
Remodelling distributary No. 8 of the Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	12,156	5,500	6,650			
Remodelling distributary No. 9 of the Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	14,339	4,469	9,850			
Remodelling water course Nos. 32 and 33—Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	3,253	2,449	800			
Remodelling water course No. 34—Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	1,904	1,704	200			
Discretionary Grant.						
Northern Circle	......	......	1,900			
Deccan Irrigation Circle	......	......	20,000			
Central Circle	......	......	5,125			
Total ...	......	......	78,000	90,800	80,200	1,43,804
Grand Total ...	......	......	79,500	92,000	81,900	1,44,956

DETAILED ACCOUNT No. XVII—II. Maintenance and Repairs.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
(1) Productive.				
Southern Circle	650			
Central Circle	10,350			
Total ...	11,000	10,700	10,200	10,551
(2) Unproductive.				
Deccan Irrigation Circle	4,63,000			
Northern Circle	42,600			
Central Circle	63,450			
Southern Circle	13,950			
Total ...	5,83,000	5,81,200	5,64,300	5,69,807
Grand Total ...	5,94,000	5,91,900	5,74,500	5,80,358

DETAILED ACCOUNT No. XVII—III-B. ESTABLISHMENT.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938-39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,300	5,600	5,600	5,348
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			200	200	200	233
Probable savings			..	....	—300	....
Total—Central Circle—Voted ...			5,500	5,800	5,500	5,571
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			..		100	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			3,000	....	....	....
Total—VII.—Revenue Establishment—Productive—Voted ...			8,500	5,800	5,600	5,571
(2) UNPRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Measurer	1	1	660		660	
Temporary establishment			27,140		28,640	
Total—Voted ...			27,800	29,300	29,300	23,778
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			1,400	1,400	1,400	1,285
Probable savings ... ... Voted ...			..	....	– 1,500	....
Total—Central Circle—Voted ...			29,200	29,200	29,200	25,063
Southern Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,700	5,700	5,700	5,638
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			100	100	100	102
Total—Southern Circle—Voted ...			5,800	5,800	5,800	5,740
Deccan Irrigation Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			2,16,500	2,22,200	2,22,000	2,17,538
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			16,000	17,500	17,500	19,226
Probable savings ... ... Voted ...			..	....	– 7,000	....
Total—Deccan Irrigation Circle—Voted ...			2,32,500	2,32,500	2,32,500	2,36,764
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			..	400	800	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			51,000	....	....	....
Total—VII.—Revenue Establishment—Unproductive ... Voted ...			3,18,500	2,68,100	2,68,300	2,67,567
Grand Total ... Voted ...			3,27,000	2,73,900	2,73,900	2,73,138

XVIII-IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A—IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
(1) Works for which neither Capital nor Revenue Accounts are kept.				
1. Water rates	44,000	43,000	43,000	31,871
2. Owners' rates	....	......	....	....
3. Water-supply of towns	....	......	....	....
4. Sales of water	4,000	4,000	4,000	3,492
5. Plantations	....	....	....	48
6. Other canal produce	5,000	8,000	9,000	7,418
7. Water power	....	......	....	....
8. Navigation	....	......	....	....
9. Rents of buildings	200	200	200	1,472
10. Fines	....	....	....	5
11. Recoveries of expenditure	....	......	....	1
12. Miscellaneous—				
(i) Sale of the right of fishing	200	200	200	124
(ii) Tank bed cultivation	7,000	7,800	6,000	9,158
(iii) Rents of P. W. lands	....	....	....	32
(iv) Other miscellaneous revenue	600	800	600	2,884
13. Portion of Land Revenue due to Works (*a*)	6,10,000	6,27,000	6,27,000	6,01,386
14. Transfer from the Deposit Account of Special Development Fund ..	7,50,000	......	....	....
15. *Deduct*—Refunds	....	....	....	—456
Total ...	14,21,000	6,91,000	6,90,000	6,57,435
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
16. Rents of buildings	....	....	....	7
17. Plantations	10,000	2,000	12,000	11,018
18. Other canal produce	....	....	....	302
19. Miscellaneous	1,000	1,000	1,000	1,954
20. *Deduct*—Refunds	....	....	....	—125
Total ...	11,000	3,000	13,000	13,156
Grand Total ...	14,32,000	6,94,000	7,03,000	6,70,591

(*a*) See page 13.

XX-INTEREST.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ..	XX-A	69,09,000	71,36,000	72,46,000	71,21,288
INTEREST ON ARREARS OF REVENUE		50,000	52,000	50,000	54,516
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES ..		45,000	73,000	15,000	30,437
MISCELLANEOUS		6,000	6,000	6,000	7,155
TOTAL ..		70,10,000	72,67,000	73,17,000	72,13,396
Deduct—REFUNDS ..		*—2,000*	*—2,000*	*—2,000*	*—1,478*
TOTAL ..		70,08,000	72,65,000	73,15,000	72,11,918

DETAILED ACCOUNT No. XX-A.
INTEREST.
Interest on loans and advances by the Provincial Government.

INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—				
Bombay Port Trust	....	....	....	4,082
Bombay Municipality	33,07,000	34,51,000	34,51,000	35,87,292
Bombay Municipality—Improvement account	29,54,000	30,41,000	30,41,000	29,02,405
Bombay Municipality—Vehar water works loan	47,000	50,000	50,000	52,074
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)	1,23,000	1,32,000	1,30,000	1,45,255
INTEREST ON LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES	13,000	14,000	14,000	1,959
INTEREST ON ADVANCES TO CULTIVATORS	2,55,000	2,38,000	3,50,000	2,15,293
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES	2,000	1,000	1,000	1,032
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE LAND IMPROVEMENT LOANS ACT	11,000	12,000	12,000	12,471
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS	5,000	3,000	14,000	8,159
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES	1,92,000	1,94,000	1,83,000	1,91,266
TOTAL ..	69,09,000	71,36,000	72,46,000	71,21,288

XXI-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ..	....	46,000	30,000	50,000	52,157
COURT-FEES REALISED IN CASH	XXI-A	65,000	63,000	63,000	64,541
GENERAL FEES, FINES AND FORFEITURES	XXI-B	13,30,000	9,84,000	10,03,000	9,89,378
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ..	....	18,000	20,000	18,000	18,409
RECEIPTS OF THE OFFICIAL ASSIGNEE	....	61,000	47,000	....	....
MISCELLANEOUS FEES AND FINES	XXI-C	4,05,000	3,89,000	4,67,000	4,31,820
MISCELLANEOUS		41,000	39,000	41,000	32,370
RECOVERIES OF OVERPAYMENTS		2,000	2,000	2,000	1,803
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		25,000	25,000	25,000	44,931
TOTAL ..		19,93,000	15,99,000	16,69,000	16,35,409
Deduct—REFUNDS ..		—1,00,000	1,02,000	—1,20,000	—2,30,758
TOTAL ..		18,93,000	14,97,000	15,49,000	14,04,651

DETAILED ACCOUNT No. XXI-A.
ADMINISTRATION OF JUSTICE.
Court-fees realised in Cash.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Process-servers' fees	3,000		1,000	
Recoveries in pauper suits	37,000		42,000	
Other items	25,000		20,000	
TOTAL ..	65,000	63,000	63,000	64,541

DETAILED ACCOUNT No. XXI-B.
ADMINISTRATION OF JUSTICE.
General Fees, etc.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Fees of the office of the Insolvency Registrar	45,000		48,000	
Fees of the High Court	3,000		14,000	
Sheriff's fees	45,000		49,000	
Fees of the district and subordinate courts	8,000		3,000	
Fines by Civil and Sessions Courts	16,000		20,000	
Magisterial fines	11,50,000		8,00,000	
Fines realised through the societies for the prevention of cruelty to animals	36,000		36,000	
Other items	27,000		33,000	
TOTAL	13,30,000	9,84,000	10,03,000	9,89,378

DETAILED ACCOUNT No. XXI-C.
ADMINISTRATION OF JUSTICE.
Miscellaneous Fees and Fines.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Fees of the Court Receiver and Liquidator	1,75,000		1,80,000	
Fees of the Administrator General and Official Trustee	65,000		70,000	
Fees of the Official Assignee	....		50,000	
Cash receipts of record-rooms in offices which are charged to Administration of justice	1,29,000		1,23,000	
Fines recovered by Government officers under Act XXVI of 1881	....		....	
Other items	36,000		44,000	
Fees or expenses in civil and criminal courts for travelling and subsistence allowance, etc.	....		....	
TOTAL	4,05,000	3,89,000	4,67,000	4,31,820

XXII-JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	1,06,000	1,26,000	1,40,000	1,38,363
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		2,97,000	2,98,000	2,90,000	3,05,178
RECOVERIES OF OVERPAYMENTS		1,000	1,000	1,000	347
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		1,000	1,000	1,000	507
TOTAL ..		4,05,000	4,26,000	4,32,000	4,44,395
Deduct—REFUNDS .. { JAILS .. ; CRIMINAL TRIBES SETTLEMENTS }		—1,000	—1,000	—1,000	—276
TOTAL ..		4,04,000	4,25,000	4,31,000	4,44,119

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Hire of convicts	53,000	62,000	63,000	49,989
Recoveries of transportation and jail charges from Indian States and Sind ..	18,000	29,000	39,000	41,664
Miscellaneous	11,000	16,000	19,000	28,435
Receipts on account of Criminal Tribes Settlements	24,000	19,000	19,000	8,239
Recoveries from Native States and Sind towards maintenance of their Criminal Tribes in British Settlement				10,036
TOTAL ..	1,06,000	1,26,000	1,40,000	1,38,363

XXIII-POLICE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTION FOR RAILWAY POLICE		5,00,000	5,00,000	5,00,000	3,43,094
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, ETC. ..		4,000	2,000	5,000	3,817
RECEIPTS AND RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE ..	XXIII-A	3,87,000	3,45,000	3,41,000	3,45,031
CASH RECEIPTS UNDER THE ARMS ACT		34,000	34,000	33,000	34,160
FEES, FINES AND FORFEITURES	XXIII-B	1,03,000	60,000	71,000	44,350
RECOVERIES OF OVERPAYMENTS		5,000	5,000	5,000	3,294
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		40,000	40,000	36,000	39,786
MISCELLANEOUS	XXIII-C	20,000	20,000	24,000	21,760
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues		—8,000	—8,000	....	....
TOTAL ..		10,85,000	9,98,000	10,15,000	8,35,292
Deduct—REFUNDS ..		—3,000	—3,000	—1,000	—2,716
TOTAL ..		10,82,000	9,95,000	10,14,000	8,32,576

DETAILED ACCOUNT No. XXIII-A.
POLICE.
Receipts and Recoveries on account of Presidency Police.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Receipts under the Bombay Public Conveyances Act, 1920	34,000	....	....	....
Cattle pounds	13,000	14,000	12,000	14,487
Fees recoverable for licenses granted under the Police Act	50,000	50,000	49,000	55,149
Miscellaneous	2,89,000	2,80,000	2,79,000	2,74,355
Cash receipts under the Petroleum Act	1,000	1,000	1,000	1,040
TOTAL ..	3,87,000	3,45,000	3,41,000	3,45,031

DETAILED ACCOUNT No. XXIII-B.
POLICE.
Fees, Fines and Forfeitures.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Cash receipts under the Petroleum Act VIII of 1881	7,000	7,000	27,000	7,329
Miscellaneous	19,000	20,000	14,000	15,384
Fees from State candidates at Police Training School	27,000	33,000	30,000	21,637
Receipts under the Public Conveyances Act, 1920	50,000	....	....	....
TOTAL ..	1,03,000	60,000	71,000	44,350

DETAILED ACCOUNT No. XXIII-C.
MISCELLANEOUS.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
District Police.				
Other items	15,000	17,000	18,000	18,988
Miscellaneous	2,000	2,000	2,000	1,943
Ordnance stores returned by the Police department	3,000	1,000	4,000	829
TOTAL ..	20,000	20,000	24,000	21,760

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
FEES, GOVERNMENT ARTS COLLEGES	XXVI-A	4,04,800	4,02,000	3,83,800	4,26,300
FEES, GOVERNMENT PROFESSIONAL COLLEGES	XXVI-B	4,01,700	3,29,000	2,64,800	2,56,195
Total ..		8,06,500	7,31,000	6,48,600	6,82,495
B.—Secondary—					
FEES, GOVERNMENT SECONDARY SCHOOLS		2,37,300	2,48,000	2,50,000	3,01,386
C.—Primary—					
FEES, GOVERNMENT PRIMARY SCHOOLS		....	....	....	....
D.—Special—					
FEES AND OTHER RECEIPTS, GOVERNMENT SPECIAL SCHOOLS ..	XXVI-C	55,200	56,000	56,000	54,841
E.—General—					
CONTRIBUTIONS		8,100	7,000	8,800	10,071
INCOME FROM ENDOWMENTS		1,75,000	1,75,000	1,84,400	1,73,016
RECOVERIES OF OVERPAYMENTS		1,50,000	1,23,000	1,00,000	1,74,877
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		8,000	8,000	8,000	11,071
MISCELLANEOUS	XXVI-D	1,70,900	1,61,000	1,52,200	1,70,119
TRANSFERS FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND		5,00,000	....	....	....
Total—General ..		10,12,000	4,74,000	4,53,400	5,39,154
Receipts in England		....	....	....	....
Loss or gain by exchange		....	....	....	....
Total ..		21,11,000	15,09,000	14,08,000	15,77,876
Deduct—REFUNDS ..		—3,000	—3,000	—3,000	—1,840
TOTAL ..		21,08,000	15,06,000	14,05,000	15,76,036

DETAILED ACCOUNT No. XXVI-A.
EDUCATION.
A.—University—Fees, Government Arts Colleges.

Science College	32,300	31,600	29,000	31,530
Other Arts Colleges	3,72,500	3,70,400	3,54,800	3,94,770
TOTAL ..	4,04,800	4,02,000	3,83,800	4,26,300

DETAILED ACCOUNT No. XXVI-B. EDUCATION. A.—University—Fees, Government Professional Colleges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Fees, Government Professional Colleges—				
Law College	1,16,400	96,400	68,000	70,655
Engineering College (including workshop receipts)	93,000	86,900	93,000	93,019
College of Commerce	1,43,800	1,43,300	1,01,000	90,221
Training College for Secondary Teachers	48,500	2,400	2,800	2,300
TOTAL ..	4,01,700	3,29,000	2,64,800	2,56,195

DETAILED ACCOUNT No. XXVI-C. EDUCATION. D.—Special.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Fees and other receipts, Government Special Schools—				
Workshops receipts	500	500	500	969
School of Art	43,000	43,000	43,000	40,985
Training Schools	11,700	12,500	12,500	12,887
TOTAL ..	55,200	56,000	56,000	54,841

DETAILED ACCOUNT No. XXVI-D. EDUCATION. General.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Miscellaneous—				
Examination fees	1,50,900	1,41,300	1,40,900	1,55,380
Other items	20,000	19,700	11,300	14,739
TOTAL ..	1,70,900	1,61,000	1,52,200	1,70,119

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
Medical School and college fees	XXVII-A	2,57,000	2,45,000	2,45,000	2,51,418
Hospital receipts	XXVII-B	3,12,000	3,04,000	2,90,000	3,18,907
Mental hospital receipts	XXVII-C	1,05,000	1,10,000	1,00,000	1,05,094
Sale of medicines		1,000	1,000	1,000	404
Contributions	XXVII-D	6,83,000	6,88,000	6,91,000	6,75,082
Income from endowments		32,000	27,000	22,000	20,776
Recoveries of overpayments		15,000	18,000	16,000	17,295
Collection of payments for services rendered		25,000	26,000	24,000	26,499
Miscellaneous	XXVII-E	67,000	67,000	20,000	71,661
Receipts in England		....	....	....	246
Loss or gain by exchange		....	....	....	—1
TOTAL ..		14,97,000	14,86,000	14,09,000	14,87,381
Deduct—Refunds ..	..	—7,000	—15,000	—9,000	—16,222
TOTAL ..	..	14,90,000	14,71,000	14,00,000	14,71,159

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Medical School and College Fees.

School fees	65,000		50,000	60,591
College fees	1,92,000		1,95,000	1,90,827
TOTAL ..	2,57,000	2,45,000	2,45,000	2,51,418

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Hospital Receipts.

Receipts on account of leper asylums	....		....	1,362
Receipts from paying patients	2,81,000		2,61,000	2,94,313
Nursing fees	8,000		8,000	1,197
Other items	8,000		6,000	116
Nursing Establishment, Cama and Abless Hospitals	15,000		15,000	21,919
TOTAL ..	3,12,000	3,04,000	2,90,000	3,18,907

DETAILED ACCOUNT No. XXVII-C.
MEDICAL.
Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	96,700		93,100	86,311
Other items	3,600		3,700	1,032
Recoveries for the maintenance of insanes from other provinces and states ..	4,700		3,200	14,382
Superior lodging and attendance fees			....	3,369
TOTAL ..	1,05,000	1,10,000	1,00,000	1,05,094

DETAILED ACCOUNT No. XXVII-D.
MEDICAL.
Contributions.

Contributions from the Bombay Port Trust towards the maintenance of the European General Hospital	6,600		10,000	6,646
Other contributions	6,76,400		6,81,000	6,68,436
TOTAL ..	6,83,000	6,88,000	6,91,000	6,75,082

DETAILED ACCOUNT No. XXVII-E.
MEDICAL.
Miscellaneous.

Fees for chemical analysis	1,000		1,000	10
Contribution from the Government of India in respect of British I. M. S. officers belonging to the War Reserve	43,000		....	43,200
Miscellaneous	23,000		19,000	28,451
TOTAL ..	67,000	67,000	20,000	71,661

XXVIII.—PUBLIC HEALTH.				
Sale-proceeds of sera and vaccines, etc.	4,60,100	4,65,000	4,35,000	5,70,034
Contributions	1,60,600	1,50,000	1,63,000	1,56,764
Recoveries of overpayments	14,000	12,000	5,000	16,851
Collection of payments for services rendered	8,000	7,000	7,000	10,839
Transfer from the deposit account of special Development Fund ..	8,55,000	....	....	....
Miscellaneous	13,62,000	13,85,000	12,96,000	13,51,443
Total ..	28,59,700	20,19,000	19,06,000	21,05,931
Deduct—Refunds	—4,700	—6,000	—2,000	—7,264
TOTAL ..	28,55,000	20,13,000	19,04,000	20,98,667

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Agricultural receipts	XXIX-A	3,91,000	3,70,000	3,45,400	3,63,952
Recoveries of overpayments	....	2,000	5,000	2,000	9,249
Collection of payments for services rendered	....	1,100	5,000	1,000	1,558
TOTAL ..	....	3,94,100	3,80,000	3,48,400	3,74,759
Deduct—Refunds ..		—100	....	—400	—39
TOTAL ..	....	3,94,000	3,80,000	3,48,000	3,74,720

DETAILED ACCOUNT No. XXIX-A.

AGRICULTURE.

Agricultural Receipts.

Receipts on account of agricultural research and propaganda	1,50,000	1,36,000	1,38,000	1,66,934
Agricultural college and school receipts	44,000	47,000	44,000	44,778
Recoveries in respect of boring operations by the agricultural department ..	15,000	10,000	10,200	13,889
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	1,62,000	1,57,000	1,33,500	1,25,893
Transfers from the deposit account of grants from the Central Government for economic development and improvement of rural areas	3,000	3,000	3,100	....
Transfers from the deposit account of grants from the Sugar Excise Fund ..	17,000	17,000	16,600	12,458
Revenue of the Sugarcane Research and other schemes subsidised by the Imperial Council of Agricultural Research	12,000	16,000	8,900	12,422
Deduct—Revenue of the Sugarcane Research and other schemes transferred to the deposit account of grants from the Imperial Council of Agricultural Research ..	—12,000	—16,000	—8,900	—12,422
TOTAL ..	3,91,000	3,70,000	3,45,400	3,63,952

XXX.—VETERINARY.

Veterinary college and school fees	13,800	16,000	14,000	16,120
Other receipts	8,100	11,000	6,000	9,139
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	20,000	15,000	10,000	9,581
Collection of payments for services rendered	200	....	100	157
TOTAL ..	42,100	42,000	30,100	34,997
Deduct—Refunds ..	—100	....	—100	—188
TOTAL ..	42,000	42,000	30,000	34,809

XXXI.—CO-OPERATION.	Detailed Account No.				
Audit fees		1,34,500	1,17,000	1,17,000	1,13,383
Miscellaneous receipts	XXXI-A	1,11,000	94,000	1,35,500	71,861
TOTAL ..		2,45,500	2,11,000	2,52,500	1,85,244
Deduct—Refunds ..		—500	....	—500	—357
TOTAL ..		2,45,000	2,11,000	2,52,000	1,84,887

DETAILED ACCOUNT No. XXXI-A.

CO-OPERATION.

Miscellaneous Receipts.

Receipts of the Registrar	62,000	66,000	66,000	48,869
Transfers from the deposit account of subsidy from the Government of India towards the scheme of co-operative training and education	49,000	20,000	46,800	15,899
Transfers from the deposit account of grants from the Sugar Excise Fund ..	....	8,000	22,700	7,093
TOTAL ..	1,11,000	94,000	1,35,500	71,861

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXII-A	4,31,300	4,31,000	3,50,400	3,87,919
FISHERIES	XXXII-B	69,000	61,000	71,600	62,169
RECOVERIES OF OVERPAYMENTS		....	....	....	706
RECEIPTS IN ENGLAND		....	....	....	13
For rounding ..		—300	....	....	....
TOTAL ..		5,00,000	4,92,000	4,22,000	4,50,807
Deduct—REFUNDS ..		—1,000	—1,000	—1,000	—974
TOTAL ..		4,99,000	4,91,000	4,21,000	4,49,833

DETAILED ACCOUNT No. XXXII-A.
INDUSTRIES.
Industries.

Receipts under the Bombay Weights and Measures Act, 1932 ..		3,30,000		2,80,000	3,47,295
Transfer from the deposit account of the grant from the Central Government for the development of the hand-loom industry ..		63,400		38,000	27,751
Transfer from the deposit account of the grant from the Central Government for the development of cottage and small scale woollen industry		17,900		13,900	503
Other receipts		20,000		18,500	12,370
TOTAL ..		4,31,300	4,31,000	3,50,400	3,87,919

DETAILED ACCOUNT No. XXXII-B.
INDUSTRIES.
Fisheries.

Receipts from fish curing yards		65,000		65,000	60,312
Other receipts		4,000		6,600	1,857
TOTAL ..		69,000	61,000	71,600	62,169

XXXVI.—MISCELLANEOUS DEPARTMENTS.

Labour and Emigration.					
FEES FOR REGISTRATION OF TRADE UNIONS		....	....	....	33
Miscellaneous.					
EXAMINATIONS FEES		30,000	32,000	35,000	29,430
FEES FOR THE INSPECTION OF STEAM BOILERS		1,32,000	1,32,000	1,35,000	1,28,535
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		4,000	4,000	4,500	4,347
MISCELLANEOUS		22,000	20,000	10,500	21,468
RECEIPTS IN ENGLAND		....	....	....	....
Total ..		1,88,000	1,88,000	1,85,000	1,83,813
Deduct—REFUNDS ..	XXXVI-A	—2,000	—2,000	—3,000	—2,289
TOTAL ..		1,86,000	1,86,000	1,82,000	1,81,524

DETAILED ACCOUNT No. XXXVI-A.
MISCELLANEOUS DEPARTMENTS.
Deduct—**Refunds.**

Examination fees for granting certificates of competency to electrical contractors and wiremen		—900	—900	—900	
Inspection of steam boilers		—1,000	—1,000	—2,000	
Co-operation and Accountancy Diploma Board..		—100	—100	—100	
TOTAL ..		—2,000	—2,000	—3,000	—2,289

XXXIX.—CIVIL WORKS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Rents	....	5,58,000	5,53,000	5,64,000	5,62,593
Ferry receipts	....	15,000	21,000	20,000	15,413
Tolls on roads	....	11,000	21,000	18,000	45,380
Recoveries of expenditure	....	84,000	95,000	73,000	94,820
Transfer from Central Road Development Account	....	36,00,000	36,89,000	34,00,000	38,89,553
Miscellaneous	....	4,70,000	4,51,000	4,42,000	5,03,270
Receipts in England	....	....	....	....	....
Loss or gain by exchange	....	....	....	....	....
TOTAL ..	....	47,38,000	48,30,000	45,17,000	51,11,029
Deduct—Refunds ..	....	—1,000	—9,000	—2,000	—11,240
NET TOTAL ..	....	47,37,000	48,21,000	45,15,000	50,99,789

XLI.—BOMBAY DEVELOPMENT SCHEME.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Rents from properties	....	10,16,000	7,68,000	6,43,000	6,78,363
Sales of electricity	....	13,000	14,000	12,000	13,165
Cotton cess receipts	....	....	....	....	2
Miscellaneous receipt	....	28,200	26,000	26,300	17,410
Deduct—Refunds	....	—200	—1,000	—300	—57
TOTAL ..	....	10,57,000	8,07,000	6,81,000	7,08,883

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
XLIII.—TRANSFERS FROM FAMINE RELIEF FUND ..		2,16,000	2,17,000	3,34,000	6,17,342
XLIV.—RECEIPTS IN AID OF SUPERANNUATION.					
Contributions for pensions and gratuities	XLIV-A	7,44,000	8,01,000	7,87,000	8,14,932
Miscellaneous		....	....	....	1,255
Receipts in England		....	1,000	....	18,572
Loss or gain by exchange		....	....	....	—96
Total ..		7,44,000	8,02,000	7,87,000	8,34,663
Deduct—Refunds ..		—1,000	—1,000	—1,000	—3,175
TOTAL ..		7,43,000	8,01,000	7,86,000	8,31,488

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Officers lent to Foreign Service—				
District local fund officers	4,26,000	4,26,000	4,45,000	4,37,560
Municipal and other (excluding District) local fund officers	43,000	48,000	62,000	61,952
Other foreign service	34,000	36,000	49,000	60,255
Total ..	5,03,000	5,10,000	5,56,000	5,59,767
Commercial concerns	1,000	1,000	1,000	....
Other Governments and bodies	2,40,000	2,90,000	2,30,000	2,54,938
Refunds of gratuity	....	....	....	227
TOTAL ..	7,44,000	8,01,000	7,87,000	8,14,932

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		28,000	24,000	24,000	33,858
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS		98,000	1,00,000	95,000	1,09,197
OTHER PRESS RECEIPTS	XLV-A	2,47,000	2,44,000	2,35,000	2,61,576
RECEIPTS IN ENGLAND		1,000	1,000	1,000	717
LOSS OR GAIN BY EXCHANGE		....	....	....	—3
	TOTAL ..	3,74,000	3,69,000	3,55,000	4,05,345
	Deduct—REFUNDS ..	—1,000	—6,000	—1,000	—456
	TOTAL ..	3,73,000	3,63,000	3,54,000	4,04,889

DETAILED ACCOUNT No. XLV-A.

STATIONERY AND PRINTING.

Other Press Receipts.

	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
Government Central press	64,000	76,000	61,000	
Jail press	95,000	86,000	88,000	
Other receipts	15,000	17,000	14,000	
Recoveries from the Government of Sind	73,000	65,000	72,000	
TOTAL ..	2,47,000	2,44,000	2,35,000	2,61,576

XLVI.—MISCELLANEOUS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	1,63,000	1,53,000	1,53,000	2,39,081
Sale of old stores and materials	3,000	20,000	2,000	17,316
Sales of land and houses, etc.	....	....	....	853
Treasure Trove	*	*	....	221
Fees for Government audit	37,000	37,000	38,100	34,876
Commission on purchase sale etc. of Government Securities and on savings bank investments	*	*	....	3,701
Contributions	32,000	41,000	32,000	32,464
Rents, rates and taxes	200	....	200	182
Other fees, fines and forfeitures	11,100	7,000	12,000	8,221
Transfer from the deposit account of grants for economic development and improvement of rural areas	1,60,000	1,84,000	1,90,600	....
Recoveries of overpayments	20,000	29,000	29,000	19,851
Collection of payments for services rendered	1,25,000	1,23,000	99,000	1,23,239
Miscellaneous	18,700	28,000	32,100	4,923
Receipts in England	....	3,000	....	39
Net gain by exchange on remittance transactions	....	1,000	....	276
Loss or gain by exchange on local transactions	....	—2,000	....	....
Total	5,70,000	6,24,000	5,88,000	4,85,243
Deduct—REFUNDS — Lapsed deposits	—53,000	—53,000	—53,000	—45,760
Deduct—REFUNDS — Other refunds	—2,000	—3,000	—3,000	—1,564
TOTAL	5,15,000	5,68,000	5,32,000	4,37,919
L.—Miscellaneous adjustments between Central and Provincial Governments	32,000	32,000	....	....
LI.—EXTRAORDINARY RECEIPTS.				
Sale of land	21,000	....	21,000	9,000
Sale of other Government assets	....	4,21,000	21,000	....
Other items	....	....	....	54,166
TOTAL	21,000	4,21,000	42,000	63,166

*Included under the minor head "Miscellaneous."

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.				
I. Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	....	....	....	....
Total	....	....	....	....
II Floating Debt—				
Treasury Bills	50,00,000	....	1,50,00,000	....
Other Floating Loans	40,00,000	20,00,000	....	....
Total	90,00,000	20,00,000	1,50,00,000	....
III. Loans from the Central Government	....	....	....	....
O-UNFUNDED DEBT.				
Special Loans	....	....	....	391
State Provident Funds—				
General Provident Fund	53,47,000	53,03,000	51,88,000	51,48,851
Indian Civil Service Provident Fund	3,05,000	3,52,000	2,98,000	3,67,404
Indian Civil Service (Non-European Members) Provident Fund	31,000	29,000	20,000	25,952
Contributory Provident Fund	1,14,000	1,09,000	86,000	1,17,597
Other miscellaneous Provident Funds	3,000	7,000	8,000	11,895
Total	58,00,000	58,00,000	56,00,000	56,71,699

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A—Famine Relief Fund—				
Transfers from the Revenue Account	....	1,00,000	2,48,000	6,50,915
Interest receipts	2,08,000	2,08,000	2,00,000	2,13,056
Deduct—Payment of advance interest on securities purchased	....	−3,000	....	....
Recoveries of famine expenditure	8,000	12,000	8,000	39,465
Gain on realisation of securities	....	....	....	....
Total ..	2,16,000	3,17,000	4,56,000	9,03,436
Appropriation for Reduction or Avoidance of Debt	6,86,000	6,28,000	16,61,000	32,60,031
Provincial Road Fund—				
(1) Investment Account	13,95,000	9,74,000	8,25,000	4,73,887
(2) Other Account	9,57,000	10,13,000	8,15,000	9,15,695
Total ..	23,52,000	19,87,000	16,40,000	13,89,582
Special Development Fund	....	50,00,000	....	....
Depreciation Reserve Fund—Government Presses	26,000	23,000	22,000	23,780
Deposits of Depreciation Reserve of Commercial Concerns—(Nasik Distillery)—				
A.—*Reserves*—				
(*i*) Depreciation reserve of Nasik Distillery	20,000	20,000	95,000	20,000
(*ii*) Mahura flowers fire insurance reserve	....	....	5,000	....
Total ..	20,000	20,000	1,00,000	20,000
Deposits of Local Funds—				
District Funds	1,65,00,000	1,75,00,000	1,56,00,000	1,55,44,578
Other Funds—				
Municipal Funds	31,00,000	31,00,000	33,65,000	32,59,220
Port and Marine Funds	2,40,000	2,40,000	2,00,000	2,21,329
Education Funds	1,20,21,000	1,20,16,000	1,10,00,000	1,16,06,092
Medical and charitable Funds	2,000	2,000	2,000	2,742
Village Panchayat Fund	1,10,000	1,15,000	1,10,000	1,07,408
Other Miscellaneous Funds	27,000	27,000	23,000	26,170
Total ..	3,20,00,000	3,30,00,000	3,03,00,000	3,07,67,539

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	30,00,000	33,00,000	44,15,000	37,97,494
Civil Courts' Deposits	80,00,000	80,00,000	89,15,000	86,82,201
Criminal Courts' Deposits	6,80,000	6,80,000	9,76,000	7,49,852
Personal Deposits	3,10,20,000	3,80,20,000	2,64,00,000	2,60,62,514
Forest Deposits	3,50,000	3,50,000	4,42,000	4,63,313
Public Works Deposits	10,50,000	11,00,000	8,72,000	9,03,846
Trust Interest Funds	8,50,000	8,50,000	8,05,000	8,41,405
Deposit Account of receipts under the Bombay Public Conveyance Act	....	50,000	54,000	54,842
Deposits for work done for Indian States, public bodies or private individuals ..	5,00,000	7,00,000	4,80,000	4,77,941
Unclaimed deposits in the General Provident Fund	15,000	15,000	19,000	4,901
Deposits of fees received by Government servants for work done for private bodies .	35,000	35,000	72,000	72,710
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	....	....	4,000	....
Total—Civil Deposits ..	4,55,00,000	5,31,00,000	4,34,54,000	4,21,11,019
Other Accounts—				
Subventions from Central Road Fund	36,00,000	31,78,000	27,71,000	80,186
Deposit Account of grants from the Central Government for economic development and improvement of rural areas—				
I Grants to Commissioners of Divisions	1,39,000		1,36,000	6,747
II Grants to Director of Agriculture	3,000		3,000	900
III Grants to Director of Industries				
(a) Scheme for flaying and preserving of hides tanning and leather work			....	46
(b) Inland fisheries				
(c) Scheme for the cottage and small scale woollen industries ..	14,000	14,000	14,000	13,948
Grants for the scheme of Co-operative Training and Education	45,000	....	30,000	....
	2,01,000	14,000	1,83,000	21,641

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—*contd.*				
Deposit Account of the grant made by the Indian Central Cotton Committee ..	1,00,000	1,20,000	1,00,000	1,20,600
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	37,000	41,000	41,000	43,633
Dry Farming Research Scheme for the Bombay Deccan	40,000	20,000	20,000	29,487
Appointment of Veterinary Investigation Officer and Staff	9,000	10,000	10,000	9,615
Scheme for control of ticks	11,000	....	....	....
Cold Storage Research Scheme for fresh fruit..	17,000	16,000	16,000	15,023
Scheme for improvement of marketing in India	19,000	20,000	20,000	28,050
Virus Diseases Scheme	13,000	13,000	13,000	11,650
Poultry Breeding Scheme	7,000	6,000	6,000	6,193
Sann Hemp Scheme	1,000	1,000	1,000	600
Scheme for testing the reactions of wheat to black stem rust	15,000	....	....	....
Economic enquiry into the cost of production of crops	....	....	....	531
Village enquiry regarding cattle and milk production and consumption ..	....	....	....	—112
Scheme for gas storage of fruits and vegetables	....	....	....	380
Sheep Breeding Scheme	8,000	8,000	8,000	13,960
Scheme for investigation into striga attacks on jowar crops	3,000	8,000	8,000	
Total ..	1,80,000	1,43,000	1,43,000	1,59,010
Deposit Account of grants from the Central Government for the development of hand-loom industries	38,000	38,000	38,000	39,000
Deposit Account of grants from Sugar Excise Duty	17,000	35,000	17,000	12,458
Total—Other Accounts ..	41,36,000	35,28,000	32,52,000	4,32,895

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE.				
Civil Advances—				
Advances for purchase of passages	1,000	....	1,000	720
Objection book advances	3,42,000	3,09,000	2,63,000	2,90,057
Medical supplies for Military Department	2,000	1,000	2,000	1,000
Forest advances	16,04,000	15,99,000	14,00,000	16,32,657
Other advances	50,000	40,000	26,000	92,998
Revenue Advances—				
Deposit measurement work	....	....	4,000	4,298
Excise advances	1,000	1,000	4,000	356
Total, Advances Repayable	20,00,000	19,50,000	17,00,000	20,22,086
PERMANENT ADVANCES.				
Permanent Advances—Civil	3,000	6,000	3,000	3,686
Accounts with foreign Governments and Indian States			....	5,860
Accounts with the Government of Burma	50,000	30,000	30,000	54,088
Accounts with the Reserve Bank	1,40,000	2,46,000	1,20,000	97,765
SUSPENSE ACCOUNTS.				
Suspense Account	11,00,000	12,00,000	8,86,000	6,87,695
Local public works expenditure	21,000	21,000	8,000	7,004
Central Accounts Office—Reserve Bank suspense	1,83,12,000	2,90,80,000	51,00,000	1,60,38,871
Cash Balance Investment Account	1,73,55,000	2,24,27,000	80,00,000	1,59,69,563
Departmental adjusting account	1,12,000	66,000	6,000	....
Recoveries of service payments	10,00,000	11,06,000	7,00,000	11,20,876
Total	3,79,00,000	5,39,00,000	1,47,00,000	3,38,24,009
CHEQUES AND BILLS.				
Pre-audit cheques	2,18,00,000	2,18,00,000	2,20,00,000	2,25,63,244
Departmental cheques	70,00,000	70,00,000	66,00,000	67,85,230
Total	2,88,00,000	2,88,00,000	2,86,00,000	2,93,48,474

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND SIMILAR ACCOUNTS.				
Civil Departmental Balances	1,50,000	1,20,000	1,50,000	1,20,624
MISCELLANEOUS—Government Account	....		....	....
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	50,06,000	48,46,000	48,46,000	49,19,155
Loans to municipalities	1,64,000	1,71,000	1,74,000	1,78,074
Loans to district and other local fund committees	13,000	16,000	13,000	5,000
Loans to land-holders and other notabilities	11,000	....	11,000	....
Advances to cultivators	9,90,000	8,16,000	8,76,000	7,09,747
Miscellaneous loans and advances	3,23,000	4,06,000	3,11,000	3,30,099
Total ..	65,07,000	62,55,000	62,31,000	61,42,075
Loans to Government Servants—				
House-building advances	34,000	37,000	80,000	35,608
Advances for purchase of motor cars	1,21,000	1,18,000	1,30,000	1,31,362
Advances for purchase of other conveyances	13,000	14,000	16,000	14,409
Passage advances	1,000	1,000	1,000	478
Total ..	1,69,000	1,70,000	2,27,000	1,81,857
Total, Loans and Advances by Provincial Government ..	66,76,000	64,25,000	64,58,000	63,23,932
S—REMITTANCES.				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General	12,53,00,000	13,50,00,000	13,19,00,000	13,92,05,116
Remittances by bills	3,97,00,000	3,53,00,000	4,21,00,000	3,68,06,416
Adjusting account between Central and Provincial Governments	1,54,00,000	1,62,00,000	4,03,00,000	3,88,49,644
Inter-Provincial Suspense Account	15,00,000	22,00,000	16,00,000	25,49,018
Total ..	18,19,00,000	18,87,00,000	21,59,00,000	21,74,10,194

DETAILED BUDGET ESTIMATES OF EXPENDITURE

7-LAND REVENUE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A. CHARGES OF ADMINISTRATION ..	*Charged* ..		*2,31,100*	*2,24,000*	*2,20,300*	*46,015*
	VOTED ..	7A	23,80,000	22,55,000	23,22,900	18,03,548
B. SURVEY, SETTLEMENT AND RECORD OPERATIONS ..	VOTED ..	7B	96,100	99,000	1,01,000	99,917
C. LAND RECORDS	*Charged* ..		*13,300*	*13,000*	*12,600*	*12,693*
	VOTED ..	7C	25,02,000	25,01,000	25,00,700	12,36,230
D. ASSIGNMENTS AND COMPENSATIONS ..	*Charged* ..		*3,81,000*	*3,73,000*	*3,27,000*	*14,52,596*
	VOTED ..	7D	10,27,600	10,90,000	10,68,000	....
E. CHARGES IN ENGLAND	*Charged* ..		*960*	*11,760*	*4,000*	*4,000*
	VOTED ..	7E	31,280	21,000	21,300	27,091
F. LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*+61*	....	*—21*
	VOTED ..		....	+109	....	—140
For rounding ..	*Charged* ..		*—360*	*+179*	*+100*	....
	VOTED ..		+20	—109	+100	....
TOTAL ..			66,63,000	65,88,000	65,78,000	46,81,929
	Charged ..		*6,26,000*	*6,22,000*	*5,64,000*	*15,15,283*
	VOTED ..		60,37,000	59,66,000	60,14,000	31,66,646

DETAILED ACCOUNT No. 7A. LAND REVENUE. A.-Charges of Administration.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT.							
A-1 (1) Pay of Officers—							
Collector (1,000—2,250)	*Charged* ..	*1*	*1*	*27,000*		*15,600*	
Deputy Collector (300—1,200)	Voted ..	1	1	5,840		5,600	
Special Land Acquisition Officers, Ahmedabad ..	Voted ..	2	2	10,860		10,500	
Total ..	*Charged* ..			*27,000*	*19,600*	*15,600*	*14,700*
	Voted ..			16,700	16,000	16,100	12,774
A-1 (2) Pay of Establishment—							
Clerks (25—300)	..	45	42	72,516A		75,165	
Servants (15—25)	..	38	42	11,416B		9,980	
Leave salary (Consulting Surveyor to Government) ..	..			500			
Temporary establishment—							
Northern Division	..			180		180	
Southern Division	..			375		360	
For land acquisition work under Consulting Surveyor to Government	..			14,800		14,080	
Temporary tagai establishment—							
Northern Division	..			6,920		7,120	
Central Division	..			480		600	
Southern Division	..			4,320		2,840	
Probable savings	..			—1,807		—2,625	
Total ..	Voted ..			1,09,700	1,10,000	1,07,700	1,03,145
A-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged* ..			*1,800*		*1,775*	
	Voted ..			4,200		3,860	
Travelling allowance (ordinary)	*Charged* ..			*200*		*175*	
	Voted ..			1,100		707	
House-rent and other allowances	*Charged* ..			*1,100*		*1,750*	
	Voted ..			1,100		1,633	
Total ..	*Charged* ..			*3,100*	*3,400*	*3,700*	*3,840*
	Voted ..			6,400	7,000	6,200	5,537

A Includes Rs. 2,820 for clerks of the Consulting Surveyor to Government.
B do. Rs. 564 for servants do.

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*contd.*				
A-1 (4) Contingencies—				
Contract contingencies—				
Carriage of records	30,000		68,525 (Carriage of records to Other charges)	
Purchase of books and periodicals	2,330			
Purchase and repairs of furniture	5,350			
Electricity charges	7,550			
Telephone charges	6,750			
Office expenses and miscellaneous	900			
Petty supplies	7,400			
Water charges	700			
Peons' uniforms and belts	1,550			
Other charges	7,290			
Non-contract contingencies—				
Pay of inferior servants	13,890		12,818	
Purchase of tents	1,960		1,800	
Construction and repairs of chavdis	53,260		33,850	
Acquisition and improvement of land for village sites	1,35,000		1,04,200	
Rents, rates and taxes	25,620		22,127	
Service postage and telegrams	2,280		2,100	
Office expenses and miscellaneous	750		18,900 (Office expenses and miscellaneous to Other charges)	
Conservancy charges	4,840			
Labour charges	1,000			
Charges for conducting law suits	6,276			
Service process against defaulters	4,000			
Removal of encroachments on village sites	1,000			
Construction and repairs of ghat paths	2,000			
Purchase and improvements of khar lands	1,000			
Other charges	2,374			
Supplies and services	6,930		7,880	
Total .. *Charged* ..	....	....	....	*27,475*
Total .. Voted ..	(*a*) 3,32,000	2,01,300	2,72,200	1,83,969

(*a*)

	Rs.
Northern Division ..	1,37,660
Central Division ..	1,07,380
Southern Division ..	65,000
Bombay ..	17,760
Consulting Surveyor to Government ..	4,200
	3,32,000

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*concld.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*concld.*					
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 121) ..	*Charged* ..	*2,01,000*		*2,01,000*	
	Voted ..	19,59,000		19,59,000	
Add—Amount transferred from "39-Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 246)	Voted ..	9,300		14,400	
Add—Amount transferred from "10-Forest" on account of the establishment in the Akrani Mahal (*vide* page 79) ..	Voted ..	3,000		3,000	
Deduct—Amount transferred to the minor head "Land Records—City Land Records" on account of survey establishment of the Collector of Bombay (*vide* page 59)	Voted ..	—41,000		—41,000	
Deduct—Amount recovered from the Municipality on account of land acquisition work	Voted ..	—15,100		—14,700	
Total ..	*Charged* ..	*2,01,000*	*2,01,000*	*2,01,000*	....
	Voted ..	19,15,200	19,20,700	19,20,700	14,98,123
Total, A-1—General Establishment ..		26,11,100	24,79,000	25,43,200	18,49,563
TOTAL ..	*Charged* ..	*2,31,100*	*2,24,000*	*2,20,300*	*46,015*
	Voted ..	23,80,000	22,55,000	23,22,900	18,03,548

DETAILED ACCOUNT No. 7B. **LAND REVENUE.** **B-Survey, Settlement and Record Operations.**	Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
B-1 COST OF CADASTRAL MAPS.						
(Government Photozincographic Press.)						
B-1 (1) **Pay of Officers—**						
Manager (500—800)	1	1	9,100		8,700	
Total .. Voted ..			9,100	8,700	8,700	8,688
B-1 (2) **Pay of Establishment—**						
Photographers, draftsmen and clerks {(15—600 *plus* spl. pay 100 to Asstt. Manager)}	149	148	44,803		44,500	
Printers, compositors, pressmen, etc.			23,822		33,000	
Mounting establishment and servants (11—30)	11	11	2,645		2,500	
Temporary establishment			3,550		3,400	
Probable savings			—5,320		—6,000	
Total .. Voted ..			69,500	77,000	77,400	77,463
B-1 (3) **Allowances, Honoraria, etc.—**						
Travelling allowance (ordinary)			100		100	
House-rent and other allowances			500		600	
Total .. Voted ..			600	800	700	573
B-1 (4) **Contingencies—**						
Non-contract contingencies—						
Rents, rates and taxes			500		}	
Service postage and telegrams			800		}	
Forwarding charges			550		} 7,308	
Mapping charges			1,450		}	
Office expenses and miscellaneous			4,000		}	
Customs duty on imported stores			7,850		5,300	
Supplies and services			1,750		1,592	
Total .. Voted ..			16,900	12,500	14,200	13,193
Total, Survey, Settlement and Record Operations .. Voted ..			96,100	99,000	1,01,000	99,917

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
C-1 SUPERINTENDENCE	*Charged* ..			*13,300*	*13,000*	*12,600*	*12,213*
	Voted ..			32,600	32,500	32,600	31,313
C-2 CITY LAND RECORDS	Voted ..			1,67,500	1,67,000	1,69,600	1,58,705
C-3 ALIENATION OFFICE, POONA	Voted ..			9,500	9,500	9,700	9,252
C-4 DISTRICT CHARGES	Voted ..			21,09,400	20,83,000	20,83,200	8,39,617
C-5 POT HISSA MEASUREMENT OPERATIONS	Voted ..			,16,900	1,38,800	1,42,000	1,53,962
C-6 RECOVERABLE CITY SURVEY OPERATIONS ..	Voted ..			31,500	17,600	32,800	6,743
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND-HOLDERS	Voted ..			31,300	50,000	30,600	33,298
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN OR FOREIGN STATES ..	*Charged* ..			....	....	....	*480*
	Voted ..			3,300	2,600	200	3,340
TOTAL ..	*Charged* ..			*13,300*	*13,000*	*12,600*	*12,693*
	Voted ..			25,02,000	25,01,000	25,00,700	12,36,230
DETAILS.							
C-1 SUPERINTENDENCE.							
C-1 (1) Pay of Officers— Superintendents—(450—1,350 + special pay 150); (300—1,200 + special pay 100)	*Charged* ..	*1*	*1*	*11,000*		*10,400*	
	Voted ..	1	1	6,300		6,100	
Total ..	*Charged* ..			*11,000*	*10,000*	*10,400*	*9,860*
	Voted ..			6,300	6,100	6,100	5,896
C-1 (2) Pay of Establishment— Clerks, etc.—(30—140)		15	15	15,898		14,541	
Servants—(15—22)		10	10	1,860		2,100	
Leave salary				1,000		1,059	
Probable savings				—2,058		—1,000	
Total ..	Voted ..			16,700	17,700	16,700	16,586
C-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged* ..			*2,100*		*2,200*	
	Voted ..			1,425		1.550	
Travelling allowance (ordinary)	*Charged* ..			*200*		....	
	Voted ..			2,975		3,150	
Total ..	*Charged* ..			*2,300*	*3,000*	*2,200*	*2,413*
	Voted ..			4,400	3,700	4,700	3,850
C-1 (4) Contingencies—							
Contract contingencies—							
Carriage of records				1,015		1,350 (covers the four contract items)	
Purchase of books and periodicals				125			
Purchase and repairs of furniture				145			
Other charges				115			
Non-contract contingencies—							
Service postage and telegrams				3,680		3,750 (covers both non-contract items)	
Fixed contingencies				120			
Total ..	Voted ..			5,200	5,000	5,100	4,981
TOTAL ..	*Charged* ..			*13,300*	*13,000*	*12,600*	*12,213*
	Voted ..			32,600	32,500	32,600	31,313

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	1938-39.	1939-40.				
C-2 CITY LAND RECORDS.			Rs.	Rs.	Rs.	Rs.
C-2 (1) Pay of Officers—						
Superintendent, Bombay City Survey (1,150—1,300)	1	1	15,600		15,600	
Total .. Voted ..			15,600	15,600	15,600	15,590
C-2 (2) Pay of Establishment—						
Surveyors (30—90)	76	76	68,904		68,256	
Special pay to the talatis for work in connection with the maintenance of property registers in Kaira and Borsad			132		132	
Servants (14—18)	72	72	13,344		13,436	
Temporary establishment			4,120		6,850	
Probable savings			....		—574	
Total .. Voted ..			86,500	84,200	88,100	77,945
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
(For City Survey work) Northern Division			960		930	
(For City Survey work) Central Division			2,400		2,790	
(For City Survey work) Southern Division			960		930	
Bombay			1,080		1,040	
Director of Land Records			2,700		2,490	
Travelling allowance (ordinary)—						
Director of Land Records			4,580		4,600	
House-rent and other allowances—						
Director of Land Records			120		120	
Total .. Voted ..			12,800	13,500	12,900	13,626
C-2 (4) Contingencies—						
Non-contract contingencies—						
Northern Division			....		24	
Central Division			....		2,600	
Southern Division			....		100	
Director of Land Records			11,600 (A)		9,276	
Total .. Voted ..			11,600	12,700	12,000	10,544
C-2 (5) Establishment charges payable to or recoverable from other Governments and Departments—						
Charges on account of survey establishment of the Collector of Bombay transferred from the minor head "Charges of Administration" (*vide* page 56)			+41,000		+41,000	
Total .. Voted ..			+41,000	+41,000	+41,000	+41,000
TOTAL .. Voted ..			1,67,500	1,67,000	1,69,600	1,58,705

	Rs.
(A) Rents, rates and taxes	2,340
Fixed contingencies	2,960
Service postage and telegrams	3,300
Carriage of records	400
Purchase of survey articles and dead stock	1,200
Labour charges	800
Other charges	600
	11,600

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
C-3 ALIENATION OFFICE, POONA.						
C-3 (1) Pay of Establishment—						
Historical Archivist to Government (105–150)	1	1	1,320		1,300	
Clerks (30—200)	5	5	6,008		6,356	
Servants (18—20)	7	7	1,560		1,560	
Probable savings			−388		−516	
Total .. Voted			8,500	8,500	8,700	8,260
C-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100		100	
House-rent and other allowances			....		100	
Total .. Voted			100	200	200	48
C-3 (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			410	800	800	944
Pay of inferior servants			90			
Service postage and telegrams			300			
Other charges			100			
Voted			900	800	800	944
TOTAL .. Voted			9,500	9,500	9,700	9,252

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Strength.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	1938-39.	1939-40.				
			Rs.	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES.						
Kanungo establishment.						
C-4 (1) Pay of Officers—						
District Inspectors, Presidency (200—350)	18	19	57,446		54,216	
Leave salary			3,954		5,384	
Total, Voted ..			61,400	58,800	59,600	57,573
C-4 (2) Pay of Establishment—						
Assistant Inspectors, clerks, and Circle Inspectors—						
Northern Division (30—140)	128	127	97,836		97,201	
Central Division (30—140)	178	181	1,48,088		1,49,902	
Southern Division (30—140)	145	146	1,12,346		1,14,065	
Director of Land Records (30—200)	218	225	1,77,080		1,51,907	
Servants—						
Northern Division (14—16)	124	121	20,796		21,313	
Central Division (14—18)	179	182	30,361		30,288	
Southern Division (10—15)	145	146	23,838		23,860	
Director of Land Records (15—21)	137	165	25,799		19,561	
Temporary establishment—						
Northern Division			....		140	
Central Division			....		900	
Southern Division			....		....	
Director of Land Records			3,200		14,080	
Leave salary, Central Division			2,000		....	
Probable savings—						
Northern Division			....		—2,917	
Central Division			—449		—5,000	
Southern Division			....		—4,000	
Director of Land Records			—24,095		—4,500	
Total .. Voted ..			6,16,800	5,95,600	6,06,800	6,06,448
C-4 (3) Akarband Work .. .. .. Voted ..			2,000	....	1,000	....
C-4 (4) Record of Rights .. .. .. Voted ..			200	200	200	1,808
C-4 (5) Settlement Work .. .. .. Voted ..			4,000	9,300	6,300	8,001

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs	Rs.
C-4 DISTRICT CHARGES—*concld.*				
C-4 (6) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division	20,800		20,800	
Central Division	31,500		31,500	
Southern Division	25,600		25,100	
Director of Land Records	20,900		14,000	
Travelling allowance (ordinary)—				
Northern Division	4,500		4,100	
Central Division	8,300		6,700	
Southern Division	6,100		5,000	
Director of Land Records	24,900		21,900	
House-rent and other allowances—				
Northern Division	90		90	
Director of Land Records	1,310		1,010	
Total .. Voted	1,44,000	1,34,100	1,30,200	1,33,040
C-4 (7) Contingencies—				
Non-contract contingencies—				
Northern Division	2,574A		2,500	
Central Division	3,090B		4,400	
Southern Division	2,688C		2,718	
Director of Land Records	26,648D		23,482	
Total .. Voted	35,000	39,000	33,100	32,747
C-4 (8) Fstablishment charges payable to or recoverable from other Governments Departments, etc.—				
Add—Amount transferred from "25, General Administration—District Administration", (*vide* page 121) .. Voted	+12,46,000	+12,46,000	+12,46,000	....
TOTAL .. Voted	21,09,400	20,83,000	20,83,200	8,39,617

	A	B	C	D
	Rs.	Rs.	Rs.	Rs.
Service postage and telegrams	300	150	400	12,600
Rents, rates and taxes	....	....	....	690
Pay of inferior servants	24	....	....	340
Fixed contingencies	1,350	2,640	2,288	3,750
Carriage of records	90	....	....	4,000
Purchase and repairs of furniture	150	....	....	1,200
Mapping charges	....	....	....	500
Other charges	660	300	....	3,568
Total	2,574	3,090	2,688	26,648

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—concld.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C-5 POT HISSA MEASUREMENT OPERATIONS.					
C-5-(1) Pay of Officers	Voted	....	....	....	2,173
C-5-(2) Pay of Establishment	Voted	96,000	1,08,300	1,19,200	1,19,576
C-5-(3) Allowances, Honoraria, etc.	Voted	5,400	11,200	8,800	14,767
C-5-(4) Contingencies	Voted	15,500	19,300	14,000	17,446
TOTAL	Voted	1,16,900	1,38,800	1,42,000	1,53,962
C-6 RECOVERABLE CITY SURVEY OPERATIONS.					
C-6-(1) Pay of Establishment	Voted	20,200	4,700	8,700	5,724
C-6-(2) Allowances, Honoraria, etc.	Voted	1,100	200	300	30
C-6-(3) Contingencies	Voted	10,200	1,500	2,000	989
Lump provision for the introduction of City Survey in important towns		....	11,200	21,800	....
TOTAL	Voted	31,500	17,600	32,800	6,743
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS.					
Northern Division		12,000	18,000	11,650	
Central Division		7,500	11,700	7,300	
Southern Division		11,800	20,300	11,650	
TOTAL	Voted	31,300	50,000	30,600	33,298
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN AND FOREIGN STATES.					
C-8-(1) Pay of Officers	*Charged*	....	....	....	*480*
	Voted	....	200	....	....
C-8-(2) Pay of Establishment	Voted	2,325	1,600	....	2,206
C-8-(3) Allowances, Honoraria, etc.	Voted	525	500	....	526
C-8-(4) Contingencies	Voted	450	300	200	608
TOTAL		3,300	2,600	200	3,820
	Charged	....	....	....	*480*
	Voted	3,300	2,600	200	3,340

DETAILED ACCOUNT No. 7-D. LAND REVENUE. D-Assignments and Compensations.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
D-1 INAMDARS AND OTHER GRANTEES	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*10,66,083*
	Voted ..	6,46,200	7,14,000	6,91,700	....
D-2 PENSIONS IN LIEU OF RESUMED LANDS	*Charged* ..	....	....	....	*3,17,188*
	Voted ..	3,11,000	3,11,000	3,05,700	....
D-3 OTHER LAND REVENUE COMPENSATIONS	*Charged* ..	....	....	....	*69,325*
	Voted ..	70,400	65,000	70,600	....
TOTAL ..	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*14,52,596*
	Voted ..	10,27,600	10,90,000	10,68,000	....
Details of the above—					
Northern Division	*Charged* ..	*1,93,000*		*1,41,500*	
	Voted ..	1,67,000		2,12,300	
Central Division	*Charged* ..	*1,82,000*		*1,80,500*	
	Voted ..	5,71,090		5,72,717	
Southern Division	*Charged* ..	*2,296*		*5,000*	
	Voted ..	2,35,042		2,28,530	
Bombay	*Charged* ..	*3,704*		....	
	Voted ..	51,888		51,890	
Baroda	*Charged* ..	....			
	Voted ..	1,304		1,304	
Sabar Kantha	Voted ..	1,276		1,259	
Total ..	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*14,52,596*
	Voted ..	10,27,600	10,90,000	10,68,000	....
D-1 Inamdars and other Grantees—					
D-1 (1) INAMDARS	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*4,94,976*
	Voted ..	1,13,820	1,45,000	1,45,170	....
D-1 (2) DISTRICT AND VILLAGE OFFICERS	*Charged* ..	....	....	....	*5,50,173*
	Voted ..	5,10,880	5,45,500	5,25,330	....
D-1 (3) VILLAGE SERVANTS USEFUL TO COMMUNITIES ..	*Charged* ..	....	....	....	*20,934*
	Voted ..	21,500	23,500	21,200	....
Total ..	*Charged* ..	*3,81,000*	*3,73,000*	*3,27,000*	*10,66,083*
	Voted ..	6,46,200	7,14,000	6,91,700	....
D-1 (3) Village servants useful to communities—					
Bhil Nemnukhs	*Charged* ..	....		....	*2,378*
	Voted ..	1,900		1,900	....
Cash allowances..	*Charged* ..	....		....	*18,556*
	Voted ..	19,600		19,300	....
Total ..	*Charged* ..	....	....	....	*20,934*
	Voted ..	21,500	23,500	21,200	....
D-2 Pensions in lieu of resumed lands—					
Devasthans (allowances to temples and mosques)—					
Annual payments	*Charged* ..	....		....	*3,17,188*
	Voted ..	3,11,000		3,05,700	....
Total ..	*Charged* ..	....	....	....	*3,17,188*
	Voted ..	3,11,000	3,11,000	3,05,700	....
D-3 Other Land Revenue Compensations—					
Annual Land Revenue Compensations	*Charged* ..	....		....	*69,325*
	Voted ..	70,400		70,600	....
Total ..	*Charged* ..	....	....	....	*69,325*
	Voted ..	70,400	65,000	70,600	....

DETAILED ACCOUNT No. 7-E. LAND REVENUE. E-Charges in England.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	....	*7,440*	....	....
E-2 Sterling overseas pay—(High Commissioner for India)	*Charged* ..	*960*	*4,320*	*4,000*	*4,000*
E-3 Stores for India—(High Commissioner for India) ..	Voted ..	31,280	21,000	21,300	20,915
E-4 Other charges (law charges) (Secretary of State for India)	Voted ..	....	....	....	6,176
	TOTAL ..	32,240	32,760	25,300	31,091
	Charged ..	*960*	*11,760*	*4,000*	*4,000*
	Voted ..	31,280	21,000	21,300	27,091

8-PROVINCIAL EXCISE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A-SUPERINTENDENCE	*Charged* ..	8-A	*44,900*	*50,000*	*37,600*	*35,125*
	VOTED ..		91,100	98,000	86,200	86,900
B-DISTRICT CHARGES	VOTED ..	8-B	18,15,700	18,18,000	17,89,100	15,33,047
C-DISTILLERIES	VOTED ..	8-C	10,98,500	11,32,000	11,75,900	10,91,167
D-COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	VOTED ..		3,38,100	3,36,000	3,46,500	3,53,665
E-COMPENSATIONS	*Charged* ..	8-E	*4,44,800*	*6,21,000*	*6,82,000*	*6,56,399*
	VOTED ..		72,200	46,000	6,900	1,52,259
F-CHARGES IN ENGLAND	*Charged* ..	8-F	*18,080*	....	*2,200*	*1,961*
	VOTED ..		160	11,840	....	3,331
G-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	....	....	*—10*
	VOTED ..		....	+ 62	....	—17
H-WORKS	VOTED ..		....	18,000	....	728
For rounding	*Charged* ..		*+220*	*+160*	*+200*	....
	VOTED ..		+240	— 62	+400	....
TOTAL ..			39,24,000	41,31,000	41,27,000	39,14,555
	Charged ..		*5,08,000*	*6,71,000*	*7,22,000*	*6,93,475*
	VOTED ..		34,16,000	34,60,000	34,05,000	32,21,080

DETAILED ACCOUNT No. 8A. PROVINCIAL EXCISE. A-Superintendence.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
COMMISSIONER'S OFFICE.				Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—							
Commissioner (3,500 plus special pay at Rs. 300 per mensem for one month)	*Charged* ..	*1*	1	*42,300*		*39,600*	
Chief Accounts Officer of Excise (300—500) ..	Voted ..	1	1	4,200		4,100	
Personal Assistant to the Commissioner (300—40—900—40—1,100)	Voted ..	1	1	10,700		11,900	
Total ..	*Charged* ..			*42,300*	*47,400*	*39,600*	*37,226*
	Voted ..			14,900	18,100	16,000	15,289
A-(2) Pay of Establishment—							
Clerks (40—300)	..	36	36	55,650		53,900	
Servants (19—30)	..	18	18	5,660		5,200	
Temporary establishment	..			6,360		700	
Probable savings	..			—2,070		....	
Total ..	Voted ..			65,600	66,200	59,800	59,905
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	Voted ..			720		720	
Travelling allowance (ordinary)..	*Charged* ..			*2,600*		*3,300*	
	Voted ..			1,870		1,700	
House-rent and other allowances	Voted ..			1,810		2,380	
Total ..	*Charged* ..			*2,600*	*3,300*	*3,300*	*2,836*
	Voted ..			4,400	5,700	4,800	5,574
A-(4) Contingencies—							
Contract contingencies—							
Carriage of records	..			1,500		2,900	
Electric charges	..			800			
Purchase and repairs of dead stock	..			100			
Other charges	..			500			
Non-contract contingencies— Service postage and telegrams	..			2,960		2,150	
Purchase of books and publications	..			100		550	
Telephone charges	..			140			
Other charges	..			100			
Total	Voted ..			6,200	8,000	5,600	6,132
A-(5) *Deduct*—Contribution on account of supervision charges of the Commissioner of Excise for the Matches and Sugar Excise Duty work	*Charged* ..			....	*—700*	*—5,300*	*—4,937*
TOTAL ..				1,36,000	1,48,000	1,23,800	1,22,025
	Charged ..			*44,900*	*50,000*	*37,600*	*35,125*
	Voted ..			91,100	98,000	86,200	86,900

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B-1 Inspection and Preventive Establishments .. Voted ..			17,90,900	17,68,700	17,46,100	15,28,966
B-2 Establishment in connection with Matches and Sugar Excise Duty .. .. Voted ..			....	300	3,000	4,081
B-3 Prohibition propoganda			24,800	49,000	40,000	....
TOTAL .. Voted ..			18,15,700	18,18,000	17,89,100	15,33,047
B-1 INSPECTION AND PREVENTIVE ESTABLISHMENTS.						
B-1 (1) Pay of Officers—						
Superintendents (250—1,100) + Special pay .. Voted ..	11	11	67,500		69,600	
Special pay to the Divisional Forest Officer, W. Nasik, for doing excise work			1,200		1,200	
Total .. Voted ..			68,700	75,500	70,800	68,491
B-1 (2) Pay of Establishment—						
Inspectors, Assistant and Sub-Inspectors, and Gaugers (70—450) ..	266	266	4,63,600		4,60,690	
Clerks (25—200)	111	111	1,01,340		99,000	
Special pay to Rangers—3 (15) and 1 clerk (10) for doing excise work in the Peint Mahal			660		660	
Servants (14—50)	1,801	1,801	4,79,600		4,79,140	
Temporary establishment			1,89,900		1,33,910	
Probable savings			—17,700		—12,300	
Total .. Voted ..			12,17,400	11,66,000	11,61,100	10,62,074
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			94,640		87,540	
Travelling allowance (ordinary)			1,57,000		1,67,870	
House-rent and other allowances			44,760		41,590	
Rewards to Government officers			61,200		48,200	
Total .. Voted ..			3,57,600	3,56,500	3,45,200	2,97,451
B-1 (4) Contingencies—						
Contract contingencies—						
Carriage of records			4,000		12,600	
Electric charges			1,000			
Office expenses and miscellaneous			3,200			
Advertisement charges			2,000			
Purchase and repairs of dead stock			1,000			
Other charges			1,700			
Non-contract contingencies—						
Rewards to private persons			47,760		66,200	
Rents, rates and taxes			30,900		23,560	
Service postage and telegrams			21,200		21,000	
Conveyance of excise opium			5,800		5,000	
Pay of inferior servants			440		440	
Reserve at the disposal of the Commissioner			....		1,000	
Telephone charges			6,320		60,800	
Medicines			7,600			
Clothing charges			17,375			
Arms and ammunitions			4,325			
Petty construction and repairs			1,500			
Office expenses and miscellaneous			6,550			
Other charges			5,630			
Total .. Voted ..			1,68,300	1,91,000	1,90,600	1,21,920

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—concld.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Establishment charges of Collectors from "25-General Administration" (*vide* page 121)			+25,500		+25,500	+25,500
Deduct—Cost of non-gazetted executive staff of the Tobacco Department transferred to "13-Other Taxes and Duties" (*vide* page 88) ..			—26,700		—26,700	—26,700
Deduct—Contributions for establishment entertained at the cost of other parties			—19,900		—20,400	—19,770
Total .. Voted ..			—21,100	—20,300	—21,600	—20,970
TOTAL .. Voted ..			17,90,900	17,68,700	17,46,100	15,28,966
B-2 Establishment in connection with Matches and Sugar Excise Duty.						
B-2 (1) Pay of Officers—						
Deputy Commissioner (300—900)	1	..	....		5,400	
Total .. Voted ..			....		5,400	5,025
B-2 (2) Pay of Establishment—						
Chief Inspectors (350—400)	2	..	....		8,559	
Inspectors (70—145)	14		....		19,947	
Clerks (50—180)	7	..	....		7,629	
Servants (20—50)	81	..	....		21,960	
Leave salary					3,005	
Total .. Voted ..			....		61,100	51,835
B-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			....		2,400	
Travelling allowance (ordinary)			....		5,120	
House-rent and other allowances			....		7,380	
Total .. Voted ..			....		14,900	13,705
B-2 (4) Contingencies—						
Service postage and telegrams			....			
Office expenses and miscellaneous			....			
Peons' uniforms and belts			....			
Purchase and repairs of furniture			....			
Total .. Voted ..			....		2,200	1,585
B-2 (5) *Deduct*—Establishment charges recovered from other Governments, Departments, etc.—Central Government .. Voted ..			....		—80,600	—68,069
NET TOTAL ..			....	300	3,000	4,081

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—concld.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-3. Prohibition propaganda.						
B-3. (1) Pay of Establishment—						
Supervisors, Inspectors, etc.	16	16	11,280			
Clerks	4	4	3,180			
Servants	28	28	4,340			
Total—Voted ..	..		18,800	13,500	13,768	....
B-3. (2) Allowances, Honoraria, etc.—						
Travelling allowance			....		....	
Total—Voted ..			....	200	....	....
B-3. (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			1,740			
Service postage and telegrams			900			
Maintenance of car and cycle			1,560			
Office expenses and miscellaneous			1,080			
Other charges			720			
Total—Voted ..			6,000	34,800	26,232	....
B-3. (4) Grants-in-aid .. .. .. Voted ..			....	500	....	....
TOTAL—VOTED ..			24,800	49,000	40,000	....

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
GOVERNMENT DISTILLERIES.						
C-1 DHADGAON DISTILLERY .. .. Voted ..			28,800	34,300	25,800	28,909
C-2 NASIK DISTILLERY .. .. .. Voted ..			10,62,700	10,90,500	11,44,500	10,57,173
PRIVATE DISTILLERY.						
C-3 CHOWKA DISTILLERY .. .. .. Voted ..			7,000	7,200	5,600	5,085
TOTAL .. Voted ..			10,98,500	11,32,000	11,75,900	10,91,167
C-1 Dhadgaon Distillery.						
C-1 (1) Pay of Establishment			4,750	4,750	4,750	3,637
Total .. Voted ..			4,750	4,750	4,750	3,637
C-1 (2) Allowances, Honoraria, etc.			50	50	50	52
Total .. Voted ..			50	50	50	52
C-1 (3) Contingencies—						
Non-Contract Contingencies—						
Purchase of mhowra flowers			4,000			
Transportation charges of liquor			3,200			
Distillery workmen's pay			1,400			
Additions and alterations			2,400			
Renewals and replacements			1,100			
Supply of fuel			900			
Other charges			2,000			
Total .. Voted ..			15,000	20,500	12,000	16,220
C-1 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Share of Establishment charges of the Forest Department transferred from "10-Forest" (*vide* page 79)			9,000	9,000	9,000	9,000
TOTAL, Dhadgaon Distillery .. Voted ..			28,800	34,300	25,800	28,909
C-2 Nasik Distillery.						
C-2 (1) Pay of Officers—						
Superintendent and Supervisor, Process Section—1 (300—40—1,100 + 200 spl. pay), 1 (300—10—650)	2	2	14,600		15,200	
Leave salary			....		7,800	
Total .. Voted ..			14,600	20,300	23,000	23,260
C-2 (2) Pay of Establishment—						
Foreman, Assistant Chemist, etc. (30—300)	28	28	39,800		41,120	
Servants (10—18)	6	6	1,000		950	
Temporary establishment			48,500		46,000	
Leave salary			....		530	
Total .. Voted ..			89,300	89,800	88,600	86,564

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
C-2 Nasik Distillery.						
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. Voted ..			800	460	700	1,563
C-2 (4) Contingencies—						
Non-contract contingencies :—						
Pay of inferior servants			1,400		1,400	
Service postage and telegrams			1,500		6,200	
Medicines			2,500			
Petty construction and repairs			2,000			
Office expenses and miscellaneous			700			
Other charges			660			
Additions to plant and machinery			6,000		5,800	
Supplies and services			8,70,000		8,95,000	
Stores			55,000		25,400	
Provision for depreciation			20,000		95,000	
Fire insurance			....		5,000	
Renewals and replacements			5,500		7,000	
Less—Amount transferred from depreciation fund			—5,500		—7,000	
Customs duty on imported goods			40		....	
Total .. Voted ..			9,59,800	9,81,500	10,33,800	9,47,346
C-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution recoverable from the Security Printing, India, for allowances to the Doctor and pay of Compounder			—1,800	—1,560	—1,600	—1,560
TOTAL, Nasik Distillery .. Voted ..			10,62,700	10,90,500	11,44,500	10,57,173
C-3 Chowka Distillery.						
C-3 (1) Contingencies—						
Cost price of spirit supplied by contractors			7,000		5,500	
Other supplies and services			....		100	
TOTAL, Chowka Distillery .. Voted ..			7,000	7,200	5,600	5,085

DETAILED ACCOUNT No. 8-E. PROVINCIAL EXCISE. E-Compensations.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E-1 Indian States—					
E-1 (1) ASSIGNMENTS AND COMPENSATIONS.					
1. Compensation paid to Indian States for the lease of their Abkari revenue	*Charged* ..	*3,47,300*	*3,60,800*	*3,76,800*	*3,70,027*
	Voted ..	30,300	12,700	....	4,258
2. Annual payments for leasing the hemp drugs revenue of certain Indian States	*Charged* ..	*97,500*	*1,09,450*	*1,19,450*	*1,21,410*
	Voted ..	20,300	10,100	....	....
3. Surplus amount payable to certain States in respect of their Abkari and hemp drugs leases	*Charged* ..	....	*7,000*	*25,000*	*21,212*
4. Gain on liquor payable to certain Indian States ..	*Charged* ..	....	....	*17,000*	....
	Voted ..	15,000	14,700	....	11,283
E-2 Other Parties—					
E-2 (1) ASSIGNMENTS AND COMPENSATIONS.					
1. Contributions to Local Boards in lieu of one anna cess on excise revenue	Voted ..	....	....	....	1,30,128
2. Bombay Municipality	*Charged* ..	....	*1,43,750*	*1,43,750*	*1,43,750*
3. Private parties	Voted ..	6,600	8,500	6,900	6,590
	TOTAL ..	5,17,000	6,67,000	6,88,900	8,08,658
	Charged ..	*4,44,800*	*6,21,000*	*6,82,000*	*6,56,399*
	Voted ..	72,200	46,000	6,900	1,52,259

DETAILED ACCOUNT No. 8-F. PROVINCIAL EXCISE. F-Charges in England.					
F-1 Leave salaries and deputation pay (High Commissioner for India)	Voted ..	....	11,840	....	3,331
	Charged ..	*18,080*	....	....	....
F-2 Sterling overseas pay (High Commissioner for India) ..	*Charged* ..	....	....	*2,200*	*1,961*
F-3 Stores (High Commissioner for India) ..	Voted ..	160	....	....	....
	TOTAL ..	18,240	11,840	2,200	5,292
	Charged ..	*18,080*	....	*2,200*	*1,961*
	Voted ..	160	11,840	....	3,331

9-STAMPS.	Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
A-NON-JUDICIAL.					
A. Superintendence	9A	33,400	35,000	34,600	35,544
B. Charges for the Sale of Stamps	9B	65,300	63,000	63,400	64,377
C. Cost of Stamps supplied from Central Stamp Stores ..		21,100	22,000	20,800	22,255
Total.. Voted ..		1,19,800	1,20,000	1,18,800	1,22,176
B-JUDICIAL.					
A. Superintendence	9A	33,300	34,000	34,600	31,268
B. Charges for the Sale of Stamps	9C	36,500	35,000	35,000	35,453
C. Cost of Stamps supplied from Central Stamp Stores ..		8,200	8,000	8,700	8,013
Total.. Voted ..		78,000	77,000	78,300	74,734
Rounding		+200	....	—100	....
GRAND TOTAL .. Voted ..		1,98,000	1,97,000	1,97,000	1,96,910

DETAILED ACCOUNT No. 9-A. STAMPS. A-Superintendence.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-1 (1) Pay of Officers—						
Assistant Superintendent (500—25—650)	1	1	7,100		6,000	
Leave salary			....		2,600	
Total.. Voted ..			7,100	9,700	8,600	7,800
A-1 (2) Pay of Establishment—						
Superior establishment (30—300)	18	18	29,380		28,685	
Inferior establishment (7 to 35)	25	25	7,220		7,274	
Leave salary			....		841	
Total.. Voted ..			36,600	36,300	36,800	35,916
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			50		50	
House-rent and other allowances			1,250		1,150	
Total.. Voted ..			1,300	1,100	1,200	1,135
A-1 (4) Contingencies—						
Contract contingencies—						
Electric charges			875		5,020	
Telephone charges			60			
Water supply			200			
Packing and conveyance charges			1,100			
Other charges			1,832			
Non-contract contingencies—						
Rent, rates and taxes			57		1,580	
Service postage and telegrams			1,576			
Total.. Voted ..			5,700	5,900	6,600	5,961
A-1 (5) Establishment charges recoverable from, or payable to, other Governments and Departments—						
Add—Fixed amount transferred from "25, General Administration—Charges of District Administration" (page 118) on account of establishment charges of Collectors			+16,000	+16,000	+16,000	+16,000
Total.. Voted ..			16,000	16,000	16,000	16,000
TOTAL .. Voted ..			(a)66,700	69,000	69,200	66,812

(a) The provision under "Superintendence" is split up half to half in round hundreds under "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. **STAMPS.** **B-Charges for the sale of Stamps (Non-Judicial).**	Strength. 1938-39	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 (1) Pay of Establishment—						
Vendors (30—160)	8	8	8,859		9,080	
Servants (17—22)	4	4	1,116		1,020	
Temporary establishment			625		600	
Deduct—Probable savings			....		—700	
Total .. Voted ..			10,600	11,000	10,000	10,008
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowance .. .. Voted ..			....	100	100	141
B-1 (3) Contingencies—						
Discount			53,798		52,430	
Non-contract contingencies			902		870	
Total .. Voted ..			54,700	51,900	53,300	54,228
TOTAL .. Voted ..			65,300	63,000	63,400	64,377

DETAILED ACCOUNT No. 9-C. **STAMPS.** **B-Charges for the sale of Stamps. (Judicial).**	Strength. 1938-39	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-1 (1) Pay of Establishment—						
Vendors (30—160)	7	7	8,190		7,956	
Servants (17—21)	3	3	810		744	
Leave salary			....		....	
Deduct—Probable savings			....		—500	
Total .. Voted ..			9,000	9,000	8,200	8,602
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	100	100	48
B-1 (3) Contingencies—						
Discount and commission .. .. Voted ..			27,500	25,900	26,700	26,803
TOTAL .. Voted ..			36,500	35,000	35,000	35,453

10-FOREST.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
A. GENERAL DIRECTION	*Charged* ..	10-A	*36,900*	*35,000*	*34,700*	*36,438*
	Voted ..		43,500	48,000	47,500	47,486
B. CONSERVANCY AND WORKS	Voted ..	10-B	7,41,800	7,03,000	6,69,600	6,50,759
C. ESTABLISHMENTS	*Charged* ..		*2,27,600*	*2,54,000*	*2,50,100*	*2,88,238*
	Voted ..	10-C	15,42,200	15,50,000	15,39,200	15,66,680
D. INTEREST ON CAPITAL OUTLAY	*Charged* ..		*33,000*	*33,000*	*33,000*	*33,338*
E. CHARGES IN ENGLAND	*Charged* ..	10-E	*1,07,000*	*1,06,240*	*1,28,500*	*1,04,018*
F. LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*+539*	....	*—539*
FOR ROUNDING ..	*Charged* ..		*—500*	*+221*	*—300*	....
	Voted ..		+500	....	—300	....
	TOTAL ..		27,32,000	27,30,000	27,02,000	27,26,418
	Charged ..		*4,04,000*	*4,29,000*	*4,46,000*	*4,61,493*
	VOTED ..		23,28,000	23,01,000	22,56,000	22,64,925

DETAILED ACCOUNT No. 10-A. FOREST. A-General Direction.		Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-(1) Pay of Officers—							
Chief Conservator (2,500—125—2,750)	*Charged* ..	1	1	*33,000*		*31,300*	
Personal assistant (250—20—750)	Voted ..	1	1	7,500		7,200	
Total ..	*Charged* ..			*33,000*	*30,500*	*31,300*	*31,406*
	Voted ..			7,500	7,700	7,200	7,557
A-(2) Pay of Establishment—							
Office establishment (17—300)		14	14	14,000		14,400	
Total ..	Voted ..			14,000	13,900	14,400	15,009
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*3,900*		*3,400*	
	Voted ..			1,300		1,400	
Forest training	Voted ..			200		7,800	
Total ..	*Charged* ..			*3,900*	*4,500*	*3,400*	*5,032*
	Voted ..			1,500	10,200	9,200	16,964
A-(4) Contingencies—							
Non-contract contingencies :—							
Service postage and telegrams				700			
Purchase of books and periodicals				200			
Carriage of tents and records				450			
Electric and telephone charges				200			
Other charges				350			
Total ..	Voted ..			1,900	2,200	2,100	1,936
A-(5) Establishment charges payable to other Governments, Departments, etc.—							
Add—Contribution for Forest Map Office, Dehra Dun				6,000	6,000	6,000	6,020
Add—Share of establishment charges transferred from "40 Agriculture—Agricultural Education" (*vide* page 268)				12,600	8,000	8,600	....
	Total—Voted ..			18,600	14,000	14,600	6,020
	TOTAL ..			80,400	83,000	82,200	83,924
	Charged ..			*36,900*	*35,000*	*34,700*	*36,438*
	Voted ..			43,500	48,000	47,500	47,486

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B-(1) Timber and other produce removed from the Forests by Government Agency—				
(a) Timber	2,74,000		2,42,400	
(b) Firewood and charcoal	5,940		5,360	
(c) Bamboos	....		....	
(d) Sandalwood	19,000		17,640	
(e) Grass and other minor produce	60		100	
Total ..	2,99,000	2,88,600	2,65,500	3,05,555
B-(2) Timber and other produce removed from the Forests by consumers or purchasers .	67,941		63,832	
Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Establishment charges recoverable from contractors, etc., on account of pay of Depot offices, etc.	— 141		—132	
Total ..	67,800	64,500	63,700	69,534
B-(3) Live Stock, Stores, Tools and Plant—				
(a) Purchase of cattle	....		....	
(b) Feed and upkeep of cattle	50		50	
(c) Purchase of stores, tools and plant	12,950		5,450	
(d) Customs duty	....		....	
Total ..	13,000	5,300	5,500	5,814
B-(4) Communications and Buildings—				
(a) Railways and Tramways	45,000		43,600	
(b) Roads and bridges (other than those in connection with Railways and Tramways)	50,000		48,700	
(c) Buildings	19,000		18,105	
(d) Other works	5,000		4,095	
(e) Lump provision for minor works	34,000		44,600	
(f) Lump provision for regrant of lapses in the previous year	5,000		4,800	
(g) *Deduct*—Probable lapses in the budget year	— 5,000		—4,800	
Total ..	1,53,000	1,55,000	1,59,100	1,44,370
Carried over ..	5,32,800	5,13,400	4,93,800	5,25,273

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	5,32,800	5,13,400	4,93,800	5,25,273
B-(5) Organisation, improvement and extension of Forests—				
(a) Demarcation	4,400		4,450	
(b) Forest Settlement	40,000		40,000	
(c) Surveys	....		....	
(d) Working Plans	8,000		5,150	
(e) Plantations	4,000		....	
(f) Reproduction	66,540		55,300	
(g) Fire protection	30,760		22,600	
(h) Other works	8,800		4,600	
Total ..	1,62,500	1,38,000	1,32,100	83,066
B-(6) Miscellaneous—				
(a) Rent of leased forests and payments to shareholders in forests managed by Government	15,500		15,400	
(b) Law charges	....		25	
(c) Grain compensation allowance	....		....	
(d) Clothing	28,500		24,975	
(e) Fodder charges	....		....	
(f) Other charges	2,000		2,200	
Total ..	46,000	50,500	42,600	42,109
B-(7) Suspense—				
(a) Works advances	....	....	....	....
B-(8) Demarcation of boundaries (between British territory and Indian States) ..	500	1,100	1,100	311
Total—Voted ..	7,41,800	7,03,000	6,69,600	6,50,759

DETAILED ACCOUNT No. 10C. FOREST. C-Establishments.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
C-(1) Pay of Officers—			Rs.	Rs.	Rs.	Rs.
Conservators (2,150) .. .. .. *Charged* ..	*3*	*3*	*71,700*		*67,909*	
Other officers .. (*325—1,350*) .. .. *Charged* ..	*15*	*13*	*1,22,800*		*1,49,091*	
Other officers .. (235—1,200) .. .. Voted ..	22	20	1,12,000		1,17,900	
Total .. *Charged* ..			*1,94,500*	*2,18,700*	*2,17,000*	*2,45,086*
Total .. Voted ..			1,12,000	1,07,500	1,17,900	1,19,587
C-(2) Pay of Establishment—						
Subordinate forest and depot establishments (15—200)	2,634	2,636	9,48,335		9,45,837	
Office establishment (30—270)	337	339	2,34,949		2,38,582	
Temporary establishment			26,936		30,590	
Probable savings			—4,320		—17,609	
Total .. Voted ..			12,05,900	12,12,600	11,97,400	12,15,963
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. (*Charged*) .. Fixed ..			*20,100*		*27,001*	
Travelling allowance .. (*Charged*) .. Ordinary ..			*2,680*		*2,700*	
Travelling allowance .. (Voted) .. Fixed ..			1,37,410		1,46,040	
Travelling allowance .. (Voted) .. Ordinary ..			42,840		40,683	
House-rent and other allowances .. .. Voted ..			3,460		3,600	
Forest training .. .. Voted ..			590		510	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. *Charged* ..			*10,320*		*3,399*	
Probable savings .. .. .. Voted ..			....		—4,133	
Total .. *Charged* ..			*33,100*	*35,300*	*33,100*	*43,152*
Total .. Voted ..			1,84,300	1,88,200	1,86,700	1,89,682
C-(4) Contingencies—						
Non-contract Contingencies—						
Stationery			5,130		4,980	
Carriage of tents and records			8,200		8,000	
Rents, rates and taxes			2,620		2,420	
Service, postage and telegrams			28,400		26,300	
Purchase of books and periodicals			1,210		9,100	
Electric and telephone charges			975			
Medicines			3,060			
Other charges			4,105			
Total .. Voted ..			53,700	55,300	50,800	55,304
C-(5) Establishment charges recoverable from other Governments, Departments, etc.—						
(1) Amount recoverable from Raisingpur estate on account of pay of rangers, etc.			—1,600		—1,500	
(2) Fixed amount transferred to "7, Land Revenue" on account of entertainment of foresters, etc., to do revenue work of Akrani Mahal (*vide* page 56)			—3,000		—3,000	
(3) Fixed amount transferred to "8, Provincial Excise" on account of Forest Department establishment entertained in the Akrani Mahal for doing specialised excise work, (*vide* page 71) ..			—9,000		—9,000	
(4) Amount recoverable from contractors for loan of services of guards..			—100		—100	
Total .. Voted ..			—13,700	—13,600	—13,600	—13,856
TOTAL ..			17,69,800	18,04,000	17,89,300	18,54,918
Charged ..			*2,27,600*	*2,54,000*	*2,50,100*	*2,88,238*
Voted ..			15,42,200	15,50,000	15,39,200	15,66,680

Note: In the Budget Estimate 1938–39 column, the figure 9,100 is bracketed against Purchase of books and periodicals, Electric and telephone charges, Medicines and Other charges together.

DETAILED ACCOUNT No. 10-E. FOREST. E-Charges in England.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*71,680*	*62,520*	*78,460*	*53,208*
Sterling overseas pay do. do. ..	*Charged* ..	*35,320*	*43,720*	*50,040*	*50,810*
Total ..	*Charged* ..	*1,07,000*	*1,06,240*	*1,28,500*	*1,04,018*

11-REGISTRATION.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A. SUPERINTENDENCE	..	11-A	34,600	35,000	33,800	34,656
B. DISTRICT CHARGES	..	11-B	5,10,700	5,13,000	5,05,500	5,16,019
C. CHARGES IN ENGLAND (a)	..	..	....	5,320	21,600	17,076
D. LOSS OR GAIN BY EXCHANGE	..	..	....	27	....	—88
	Rounding ..		—300	—347	+100	
	TOTAL ..	Voted ..	5,45,000	5,53,000	5,61,000	5,67,663

DETAILED ACCOUNT No. 11-A.
11-REGISTRATION.
A-Superintendence.

		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-(1) Pay of Establishment—							
Inspectors of Registration (200—300)	..	5	5	15,292		15,436	
Sub-registrars (80—175)	..	3	3	3,739		3,420	
Clerks (25—120)	..	8	8	4,928		4,808	
Servants (15—19)	..	6	6	1,200		1,236	
Temporary establishment	..			200		200	
Leave Salary	..			841		....	
	Total ..			26,200	26,000	25,100	26,199
A-(2) Allowances, Honoraria, etc.—							
Travelling allowance	Fixed ..			5,500		6,000	
	Ordinary ..			800		700	
	Total ..			6,300	7,000	6,700	6,621
A-(3) Contingencies—							
Contract contingencies	..						
Carriage of records—				620		1,250	
Lighting charges	..			100			
Other charges	..			370			
Non-contract contingencies—							
Service postage and telegrams	..			1,004		744	
Pay of inferior servants	..			6		6	
	Total ..			2,100	2,000	2,000	1,836
	TOTAL .. Voted ..			34,600	35,000	33,800	34,656

(a) Stores—High Commissioner for India.

DETAILED ACCOUNT No. 11-B. Registration. B-District Charges.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Sub-Registrars, Bombay (270—480)	2	2	8,300		10,260	
Manager, Government Photo Registry (200—350) plus Rs. 50 personal pay		1	3,400		....	
Leave salary			1,100		2,640	
Total ..			12,800	10,000	12,900	11,582
B-(2) Pay of Establishment—						
Sub-Registrars including probationers (30—300)	194	195	2,23,643		2,35,423	
Photographers, Enlargers, Toners, Developers. etc. (15—100) ..	..	27	8,788		....	
Clerks (25—200)	166	167	93,500		97,241	
Servants (10—28)	107	113	20,394		19,521	
Temporary establishment			11,951		31,715	
Lump deduction for probable savings			—3,076		....	
Total ..			3,55,200	3,63,000	3,83,900	3,77,617
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			10,238		7,600	
House-rent and other allowances			1,262		1,400	
Commission to Sub-Registrars			2,500		2,600	
Total ..			14,000	13,000	11,600	14,389
B-(4) Contingencies—						
Contract contingencies :—						
Purchase of furniture			702		}	
Carriage of records			900		}	
Lighting charges			727		} 7,574	
Binding charges			1,009		}	
Other charges			4,000		}	
Non-contract contingencies :—						
Rents, rates and taxes			2,039		2,015	
Service postage and telegrams			91,000		77,000	
Customs duty on imported stores			....		3,800	
Pay of inferior servants			123		111	
Lighting charges			600		}	
Water charges			700		}	
Stores			20,000		} 6,600	
Expenditure on films			3,200		}	
Other non-contract contingencies			3,700		}	
Total ..			1,28,700	1,27,000	97,100	1,12,431
TOTAL .. Voted ..			5,10,700	5,13,000	5,05,500	5,16,019

12-CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-CHARGES OF COLLECTION	*Charged*	12-A	*11,000*	*14,000*	*18,100*	*13,070*
	Voted		1,38,500	1,25,000	1,23,200	1,04,729
B-INSPECTION OF MOTOR VEHICLES	*Charged*	12-B	*4,200*	*4,000*	*3,600*	*2,774*
	Voted		1,28,000	1,07,000	1,08,900	1,01,426
C-COMPENSATION TO LOCAL BODIES, ETC.	*Charged*		*7,48,000*	*7,39,000*	*7,39,000*	*7,37,058*
D-OTHER CHARGES*	*Charged*		*9,57,000*	*10,01,000*	*8,15,100*	*9,12,916*
E-CHARGES IN ENGLAND	*Charged*	12-E	*4,320*	*18,080*	*2,200*	*2,959*
	Voted		3,080	7,360	9,400	4,667
F-LOSS OR GAIN BY EXCHANGE	*Charged*		....	*95*		*—15*
	Voted		....	39		—24
For rounding	*Charged*		*+480*	*—175*	....	....
	Voted		+420	—399	+500	....
	TOTAL		19,95,000	20,15,000	18,20,000	18,79,560
	Charged		*17,25,000*	*17,76,000*	*15,78,000*	*16,68,762*
	Voted		2,70,000	2,39,000	2,42,000	2,10,798

DETAILED ACCOUNT No. 12-A.
CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.
A-Charges of Collection.

		Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
(a) BOMBAY CITY.							
A-(a) (1) Pay of Officers—							
Deputy Commissioner (*650—50—1,350+S.P. 200 + Selection grade pay Rs. 100*)	*Charged*	*1*	*1*	*14,100*		*19,800*	
Inspector (300—10—400)	Voted	1	1	4,800		4,800	
Total	*Charged*			*14,100*	*16,000*	*19,800*	*13,212*
	Voted			4,800	11,000	4,800	4,782
A-(a) (2) Pay of Establishment—							
Temporary establishment				44,900	43,000	43,200	37,818
A-(a) (3) Allowances, Honoraria, etc.—							
Travelling allowance fixed	*Charged*			*1,800*		*2,400*	
	Voted			600		600	
Travelling allowance ordinary	*Charged*			*1,000*		*1,900*	
	Voted			500		900	
House-rent and other allowances	*Charged*			....		....	
	Voted			800		800	
Total	*Charged*			*2,800*	*4,000*	*4,300*	*4,481*
	Voted			1,900	2,000	2,300	739
Total—carried over	*Charged*			*16,900*	*20,000*	*24,100*	*17,693*
	Voted			51,600	56,000	50,300	43,339

*Represents " Transfers to the Provincial Road Fund " (page 48).

DETAILED ACCOUNT No. 12-A. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. A-Charges of Collection—concld.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	*16,900*	*20,000*	*24,100*	*17,693*
	Voted ..	51,600	56,000	50,300	43,339
A-(a) (4) Contingencies—					
Contract contingencies—					
Telephone charges	..	530		2,425	
Advertisement charges	..	1,000			
Repairs to and purchase of furniture	..	890			
Miscellaneous office expenditure	..	1,050			
Books and periodicals	..	30			
Non-contract contingencies—					
Maintenance of weighbridge	..	270		3,710	
Service postage and telegrams	..	3,700			
Other charges	..	30			
Supplies and services	..	300		265	
Total ...	Voted ..	7,800	14,000	6,400	14,275
A-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Portion transferred from the minor head "B-Inspection of Motor Vehicles" (page 85)	Voted ..	+1,300	+3,000	+2,600	+2,054
Deduct—Portion chargeable to the minor head "B-Inspection of Motor Vehicles" (page 85)	*Charged* ..	*—4,200*	*—4,000*	*—3,600*	*—2,774*
	Voted ..	—400	....	....	....
Deduct—Portion chargeable to the major head "29-Police" (page 165)	*Charged* ..	*—1,700*	*—2,000*	*—2,400*	*—1,849*
Total ..	*Charged* ..	*—5,900*	*—6,000*	*—6,000*	*—4,623*
	Voted ..	+900	+3,000	+2,600	+2,054
TOTAL (a) ..	*Charged* ..	*11,000*	*14,000*	*18,100*	*13,070*
	Voted ..	60,300	73,000	59,300	59,668
(*b*) PRESIDENCY PROPER.					
A-(b) (1) Pay of Establishment—Temporary establishment	..	41,000	36,000	41,000	35,405
A-(b) (2) Allowances, Honoraria, etc.—					
Travelling allowance .. fixed	..	888		888	
Travelling allowance .. ordinary	..	2,000		7,735	
House-rent and other allowances	..	7,312		7,077	
Total	..	10,200	9,000	15,700	5,693
A-(b) (3) Contingencies—					
Non-contract contingencies—					
Purchase of weighbridge and hire of weighbridges belonging to Railways, Municipalities, etc.	..	20,500		....	
Water supply	..	36		2,300	
Clothing charges	..	930			
Other charges	..	1,634			
Total	..	23,100	2,000	2,300	225
A-(b) (4) Establishment charges payable to other Governments, Departments, etc.—					
Add—Amount transferred from "29-Police" (page 179) ..	Voted ..	3,900	5,000	4,900	3,738
TOTAL (*b*) ..	Voted ..	78,200	52,000	63,900	45,061
GRAND TOTAL ..	*Charged* ..	*11,000*	*14,000*	*18,100*	*13,070*
	Voted ..	1,38,500	1,25,000	1,23,200	1,04,729

DETAILED ACCOUNT No. 12-B. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. B-Inspection of Motor Vehicles.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
(a) BOMBAY CITY.						
B-(a) (1) Pay of Officers—						
Superintendent (500—50—800+S. P. 150)	1	1	11,400		11,400	
Inspectors (300—10—400) (S. P. 100 for 1)	7	7	33,700		33,300	
Total .. Voted ..			45,100	41,000	44,700	39,023
B-(a) (2) Pay of Establishment—						
Clerks (50—275)	21	21	25,532		24,564	
Constables (30–36)	4	4	1,668		1,668	
Temporary establishment			4,700		4,368	
Total .. Voted ..			31,900	31,000	30,600	28,267
B-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..			5,700		5,700	
Travelling allowance .. .. .. Ordinary ..			2,200		1,700	
House-rent and other allowances			1,300		1,300	
Total .. Voted ..			9,200	8,000	8,700	9,141
B-(a) (4) Contingencies—						
Contract contingencies—						
Telephone charges			280			
Advertisement charges			400			
Repairs to and purchase of furniture			200		2,430	
Other charges			2,000			
Books and periodicals			120			
Non-contract contingencies—						
Rents, rates and taxes			4,320			
Service postage and telegrams			3,920		7,530	
Carriage of furniture			30			
Other charges			50			
Supplies and Services—						
Clothing charges			111		9,740	
Cost of number plates			12,369			
Total .. Voted ..			23,800	22,000	19,700	23,170
B-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head "A-Charges of Collection" (page 84) .. *Charged* ..			*+4,200*	*+4,000*	*+3,600*	*+2,774*
Voted ..			+400	....	....	....
Deduct—Portion chargeable to the minor head "A-Charges of collection" (page 84) .. .. Voted ..			—1,300	—3,000	—2,600	—2,054
Deduct—Portion chargeable to the major head "29-Police" (pages 165, 167 and 168) .. .. Voted ..			—2,600	—3,000	—2,600	—2,054
Deduct—Receipts retained to meet charges .. Voted ..			....	—9,000	—9,500	—14,609
Total .. *Charged* ..			*+4,200*	*+4,000*	*+3,600*	*+2,774*
Total .. Voted ..			—3,500	—15,000	—14,700	—18,717
TOTAL (a) .. Carried over .. *Charged* ..			*4,200*	*4,000*	*3,600*	*2,774*
TOTAL (a) .. Carried over .. Voted ..			1,06,500	87,000	89,000	80,884

DETAILED ACCOUNT No. 12-B—*concld.* **CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS**—*concld.* **B-Inspection of Motor Vehicles**—concld.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward { *Charged* ..	*4,200*	*4,000*	*3,600*	*2,774*
Brought forward { Voted ..	1,06,500	87,000	89,000	80,884
(*b*) PRESIDENCY PROPER.				
B-(b) (1) Pay of Establishment—				
Clerk 1 (25—75)	665	....	660	....
Temporary establishment	535	....	540	....
Total ..	1,200	1,000	1,200	1,082
B-(b) (2) Allowances, Honoraria, etc.	100	....	100	....
B-(b) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous	7,000	7,000	6,900	7,138
B-(b) (4) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount transferred from the major head "29-Police" (page 179)	+13,200	+12,000	+11,700	+12,322
TOTAL (*b*) .. **Voted** ..	21,500	20,000	19,900	20,542
GRAND TOTAL ..	1,32,200	1,11,000	1,12,500	1,04,200
Charged ..	*4,200*	*4,000*	*3,600*	*2,774*
Voted ..	1,28,000	1,07,000	1,08,900	1,01,426

DETAILED ACCOUNT No. 12-E. **CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.** **E-Charges in England.**	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
E-1 Leave and deputation salaries—High Commissioner for India .. { *Charged* ..	....	*15,480*	....	....
{ Voted ..	3,080	7,360	9,400	4,613
E-2 Sterling overseas pay—High Commissioner for India .. .. *Charged* ..	*4,320*	*2,600*	*2,200*	*2,959*
E-3 Other charges—High Commissioner for India .. .. Voted ..	....	....	....	54
TOTAL ..	7,400	25,440	11,600	7,626
Charged ..	*4,320*	*18,080*	*2,200*	*2,959*
Voted ..	3,080	7,360	9,400	4,667

13-OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-COLLECTION CHARGES—					
Entertainment Tax	13-A-1	18,400	18,000	18,200	17,900
Betting Tax	13-A-2	7,300	8,000	6,100	6,062
B-CHARGES UNDER THE ELECTRICITY ACTS	13-B	17,500	14,000	13,700	13,671
C-CHARGES IN CONNECTION WITH TOBACCO DUTIES	13-C	11,05,700	13,36,000	12,01,100	17,67,798
For rounding		+100	....	—100	....
TOTAL .. Voted ..		11,,49,000	13,76,000	12,39,000	18,05,431

DETAILED ACCOUNT No. 13-A-1.
OTHER TAXES AND DUTIES.
A-Collection charges.
Entertainment Tax.

	Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-1 (1) Pay of Officers—Supervisor (500—650)	1	1	7,200	7,000	6,900	6,575
A-1-(2) Pay of Establishment—						
Clerks (25—160) and special pay	5	5	8,170		8,380	
Servants (20)	3	3	830		720	
Temporary establishment			....		....	
Total ..			9,000	9,000	9,100	8,774
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,400		1,340	
House-rent and other allowances			....		60	
Total ..			1,400	1,200	1,400	1,590
A-1 (4) Contingencies—						
Contract contingencies			90		90	
Non-contract contingencies—						
Cost of entertainment duty stamps			635		630	
Other items			75		80	
Total ..			800	800	800	961
TOTAL ..			18,400	18,000	18,200	17,900

DETAILED ACCOUNT No. 13-A-2.
OTHER TAXES AND DUTIES.
A-Collection Charges.
Betting Tax.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-2 (1) Pay of Establishment—Special pay	100	100	100	62
A-2 (2) Contingencies—				
Fees to be paid to Royal Western India Turf Club for collecting betting tax ..	7,200	7,900	6,000	6,000
TOTAL ..	7,300	8,000	6,100	6,062

DETAILED ACCOUNT No. 13-B.
OTHER TAXES AND DUTIES.
B-Charges under the Electricity Acts.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-(1) Pay of Establishment—Temporary establishment (Bombay City)	2,400	2,500	2,200	2,160
B-(2) Allowances, Honoraria, etc.—Travelling allowance (fixed) (Bombay City) ..	400	300	300	290
B-(3) Contingencies—Collection charges (for the whole of the province) ..	14,700	11,200	11,200	11,221
TOTAL .. Voted ..	17,500	14,000	13,700	13,671

DETAILED ACCOUNT No. 13-C. **OTHER TAXES AND DUTIES.** **C-Charges in connection with Tobacco Duties.**	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
(*a*) BOMBAY CITY.			Rs.	Rs.	Rs.	Rs.
C-(a) (1) Pay of Officers—Special pay to the superintendent (120) ..			1,400	1,500	1,800	1,800
C-(a) (2) Pay of Establishment—						
Clerks and hoistman (60—160 and special pay 40)	7	8	11,200		10,410	
Servants (20—43)	125	121	31,120		32,000	
Probable savings			—220		—1,410	
Total ..			42,100	47,000	41,000	42,359
C-(a) (3) Allowances, Honoraria, etc.—						
Rewards			500		480	
House-rent and other allowances			4,250		5,090	
Travelling allowance (ordinary)			350		330	
Total ..			5,100	6,500	5,900	5,303
C-(a) (4) Contingencies—						
Non-contract contingencies—						
Electric charges			750		26,780	
Telephone charges			300			
Service postage and telegrams			152			
Rents, rates and taxes			31,312			
Pay of inferior servants			36			
Supplies and Services—						
Clothing charges			600		1,120	
Other charges			950			
Rewards			400		300	
Total ..			34,500	35,000	28,200	28,846
C-(a) (5) Grants-in-aid, Contributions, Donations, etc.—						
Grant from the Tobacco Duty (Town of Bombay) Amendment Act, 1932, to the Bombay Municipality			9,88,000	12,00,000	10,90,100	16,57,000
C-(a) (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Cost of inspector's staff from "8, Provincial Excise" (*vide* page 69) ..			26,700		+26,700	
Deduct—Contribution from the Zenith and Golden Tobacco Companies ..			....		—1,300	
Total ..			26,700	26,000	25,400	25,404
TOTAL (*a*) .. Voted ..			10,97,800	13,16,000	11,92,400	17,60,712
(*b*) DISTRICTS.						
C-(b) (1) Pay of Establishment—Temporary establishment			6,400	14,000	7,100	5,588
C-(b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			280		200	
House-rent and other allowances			1,000		....	
Rewards			20		1,000	
Total ..			1,300	3,500	1,200	1,243
C-(b) (3) Contingencies—Rewards			200	2,500	400	255
TOTAL (*b*) .. Voted ..			7,900	20,000	8,700	7,086
GRAND TOTAL .. Voted ..			11,05,700	13,36,000	12,01,100	17,67,798

17-INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
Interest on capital outlay on Irrigation Works	*41,75,000*	*41,69,000*	*41,78,000*	*41,62,105*
TOTAL .. *Charged* ..	*41,75,000*	*41,69,000*	*41,78,000*	*41,62,105*

18-OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS.					
(1) Works for which neither Capital nor Revenue Accounts are kept.					
I—Works ...		....	......	....	—3,988
I—Extensions and improvements ...		26,200	27,600	28,500	32,427
II—Maintenance and repairs		1,97,000	1,92,600	2,02,600	1,98,657
III—Establishment—					
A—Ordinary	*Charged*...	*8,700*	*11,200*	*11,200*	*13,920*
	Voted ...	40,000	44,900	44,900	60,846
B—Special	*Charged*...	....	......	....	....
	Voted ...	30,000	33,000	45,000	37,275
C—Pensionary charges	*Charged*...	*800*	*900*	*900*	*1,218*
	Voted ...	3,500	3,600	3,600	5,324
D—Collection charges in the Civil Department in respect of direct receipts	Voted ..	2,000	....	....	....
IV—Tools and plant		3,400	3,200	3,200	3,124
VI—Suspense		....	......	....	....
VII—*Deduct*—English cost of stores		....	......	....	....
VIII—Loss or gain by exchange		....	......	....	....
IX—Charges in England—					
Establishment		....	......	....	....
Stores for India		....	......	....	....
	Total ...	3,11,500	3,17,000	3,39,900	3,48,803
	Charged...	*9,500*	*12,100*	*12,100*	*15,138*
	Voted ...	3,02,000	3,04,900	3,27,800	3,33,665
(2) Miscellaneous Expenditure.					
III—Establishment—					
A—Ordinary	*Charged*...	*100*	*900*	*900*	*11*
	Voted ...	600	3,500	3,500	46
B—Special	*Charged*...	....	*3,400*	....	*1,473*
	Voted ...	....	8,000	500	3,612
C—Pensionary charges	*Charged*...	....	*100*	*100*	*1*
	Voted ...	150	200	200	4
IV—Tools and plant		100	300	300	4
V—Other charges		2,800	17,550	17,550	241
V-A—Grants-in-aid		2,750*	2,750	2,750	2,750
VI—Suspense		....	......	....	....
VII—*Deduct*—English cost of stores		....	......	....	....
VIII—Loss or gain by exchange		....	......	....	....
IX—Charges in England—					
Establishment		....	......	....	....
Stores for India		....	......	....	....
	Total ...	6,500	36,700	25,800	8,142
	Charged...	*100*	*4,400*	*1,000*	*1,485*
	Voted ...	6,400	32,300	24,800	6,657

* Annual contribution of the Government of Bombay towards the cost of the Central Bureau of Information for Irrigation in India.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
		Rs.	Rs.	Rs.	Rs.
TOTAL, A—IRRIGATION WORKS, (1) AND (2)—*concld.*					
I—Works	....	....	....	....	−3,988
I—Extensions and improvements	18-A-I	26,200	27,600	28,500	32,427
II—Maintenance and repairs	18-A-II	1,97,000	1,92,600	2,02,600	1,98,657
III—Establishment—					
A—Ordinary .. .. *Charged* ..	....	8,800*	12,100	12,100	13,931
A—Ordinary Voted ..	....	40,600	48,400	48,400	60,892
B—Special .. .. *Charged* ..	....	....	3,400	....	1,473
B—Special Voted ..	18-A-IIIB	30,000	41,000	45,500	40,887
C—Pensionary charges .. .. *Charged* ..	....	800	1,000	1,000	1,219
C—Pensionary charges Voted ..	....	3,650	3,800	3,800	5,328
D—Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration", *vide* page 121 ..		2,000	....	....	....
IV—Tools and plant	....	3,500	3,500	3,500	3,128
V—Other charges	18-A-V	2,800	17,550	17,550	241
V-A—Grants-in-aid	....	2,750	2,750	2,750	2,750
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—Voted ..		−100			
Total ..		3,18,000	3,53,700	3,65,700	3,56,945
Charged ..		9,600	16,500	13,100	16,623
Voted ..		3,08,400	3,37,200	3,52,600	3,40,322
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
(1) Works for which neither Capital nor Revenue Accounts are kept.					
I—Works		1,900	....	....	....
I—Extensions and improvements	18-B-I	....	....	....	....
II—Maintenance and repairs	18-B-II	28,000	34,000	39,000	38,696
III—Establishment—					
A—Ordinary .. .. *Charged* ..		1,200*	1,900	1,900	1,915
A—Ordinary Voted ..		5,400	7,600	7,600	7,941
B—Special .. .. Voted ..		....	....	....	....
C—Pensionary charges .. .. *Charged* ..		100	200	200	168
C—Pensionary charges Voted ..		500	600	600	695
IV—Tools and plant		500	500	500	432
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—*Charged* ..		+100	−200	−200	....
Rounding—Voted ..		+300	−300	−300	....
Total B—Navigation, etc. ..		38,000	44,300	49,300	49,847
Charged ..		1,400	1,900	1,900	2,083
Voted ..		36,600	42,400	47,400	47,764
TOTAL—PUBLIC WORKS ..		3,56,000	3,98,000	4,15,000	4,06,792
Charged ..		11,000	18,400	15,000	18,706
Voted ..		3,45,000	3,79,600	4,00,000	3,88,086
Deduct—Amount financed from Famine Relief Fund .. *Charged* ..		....	....	....	....
Deduct—Amount financed from Famine Relief Fund .. Voted ..		−2,16,000	....	....	....
Net amount charged to ordinary revenues—Public Works *Charged* ..		11,000	18,400	15,000	18,706
Net amount charged to ordinary revenues—Public Works Voted ..		1,29,000	3,79,600	4,00,000	3,88,086

* For the purposes of Appropriation Accounts these charges will be watched under the head "50, Civil Works," *vide* footnote on page 317.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
CIVIL.					
A—Irrigation Works.					
Works for which neither Capital nor Revenue Accounts are kept.					
A-Maintenance and Repairs—					
Grants for repairs to Minor Irrigation Works in the charge of the Revenue Department—					
Northern Division		15,000	20,400	11,000	20,233
Southern Division		15,000		320	
Central Division		10,000		9,000	
B-Works—					
New works and works in progress..		....	7,50,000	12,50,000	7,45,780
Repairs		3,09,724	3,07,800	3,57,850	16,784
Establishment, pensionary and tools and plant charges debited *pro-rata*. { *Charged* ..		*41,000*	*76,000*	*76,000*	*4,025*
Voted ..		2,04,000	3,31,500	3,31,500	33,947
C-Establishment—					
Special survey establishment		276	300	276	....
Grants-in-aid		....	....	....	19,540
D-Special Development Programme—					
New works and works in progress		7,46,300	....	....	....
Pay of officers (temporary)		1,500	....	....	....
Pay of temporary establishment		1,200	....	....	....
Travelling allowance		800	....	....	....
Contingencies		200	....	....	....
Rounding .. { *Charged* ..		....	....	....	....
Voted ..		....	....	+54	....
TOTAL—CIVIL ..		13,45,000	14,86,000	20,36,000	8,40,309
Charged ..		*41,000*	*76,000*	*76,000*	*4,025*
Voted ..		13,04,000	14,10,000	19,60,000	8,36,284
Deduct—Amounts financed from Famine Relief Fund .. { *Charged* ..		....	....	....	....
Voted ..		....	....	....	....
Net amount charged to ordinary revenue—Civil .. { *Charged* ..		*41,000*	*76,000*	*76,000*	*4,025*
Voted ..		13,04,000	14,10,000	19,60,000	8,36,284
GRAND TOTAL, PUBLIC WORKS AND CIVIL ..		14,85,000	18,84,000	24,51,000	12,47,101
Charged ..		*52,000*	*94,400*	*91,000*	*22,731*
Voted ..		14,33,000	17,89,600	23,60,000	12,24,370

DETAILED ACCOUNT No. 18-A-I. Extensions and Improvements.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
New Works.						
Provision of a culvert on the Bhayala feeder near Kocharia, taluka Dholka—Ahmedabad Division—Northern Circle.	2,223	....	2,200			
Construction of a branch canal at chainage 61·00 of the main canal of the Ranasar bund at Muliad, taluka Thasra—Kaira and Panch Mahals Division—Northern Circle ..	1,241	....	1,240			
Works in Progress.						
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Ahmedabad Division in the Northern Circle	......	......	3,000			
Improvements to bandharas in the Nasik Irrigation Division, Deccan Irrigation Circle	......	......	1,500			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Dharwar Division, Southern Circle	......	......	3,700			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Belgaum Division, Southern Circle	......	......	2,300			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Kanara Division, Southern Circle	......	......	3,000			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Kaira and Panch Mahals Division—Northern Circle ..	....	....	2,200			
Improvements to the Gam Tank at Bajarwada, taluka Jalod—Kaira and Panch Mahals Division—Northern Circle	....	....	600			
Discretionary grant.						
Northern Circle	......	......	2,460			
Deccan Irrigation Circle...	......	......	2,000			
Central Circle	......	......	1,000			
Southern Circle	......	......	1,000			
Total ...	......	......	26,200	27,600	28,500	28,439

DETAILED ACCOUNT No. 18-A-II. Maintenance and Repairs.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
Northern Circle	.....	......	67,000			
Central Circle	.....	......	7,050			
Deccan Irrigation Circle	.....	......	52,950			
Southern Circle	.....	......	70,000			
Total ..	....	....	1,97,000	1,92,600	2,02,600	1,98,657

DETAILED ACCOUNT No. 18-A-V. Works—Other Charges.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
New Works.						
Survey for the determination of direct and indirect benefits from irrigation works	6,000	....	2,500			
Works in Progress.						
Maintaining rain and river gauges in the Central Circle ...	....	....	250			
" " " Southern Circle ...	....	....	50			
Total ...	....	....	2,800	17,550	17,550	241

DETAILED ACCOUNT No. 18-B-I. New Works.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
Construction of a wooden culvert in the Samadpora Kadodra Channel—Surat and Broach Division—Northern Circle ..	1,937	....	1,900			

DETAILED ACCOUNT No. 18-B-II. Maintenance and Repairs.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
Northern Circle	...	...	22,000			
Deccan Irrigation Circle	...	...	6,000			
Total ...			28,000	34,000	39,000	38,696

DETAILED ACCOUNT No. 18-A-III-B. Establishment.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	1937-38.
	Rs.	Rs.	Rs.	Rs.
(1) Works for which neither capital nor Revenue Accounts are kept.				
VI.—SPECIAL SURVEYS.				
Deccan Irrigation Circle.				
(b) Pay of Establishment—				
Temporary establishment ... . Voted ...	20,100	23,200	33,400	27,611
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	1,300	1,200	1,700	1,451
Probable savings				
Total, Deccan Irrigation Circle—Voted ...	21,400	24,400	35,100	29,062
Total—VI-Special Surveys—Voted ...	21,400	24,400	35,100	29,062
VII.—REVENUE ESTABLISHMENT.				
Deccan Irrigation Circle.				
(b) Pay of Establishment—				
Temporary establishment ... . Voted ...	6,300	6,200	7,500	6,263
(c) Allowances, etc.— Travelling allowance ... ... Voted ...	500	700	700	579
Total—Deccan Irrigation Circle—Voted ...	6,800	6,900	8,200	6,842
Central Circle.				
(b) Pay of Establishment— Temporary establishment ... . Voted ...	1,700	1,600	1,600	1,268
(c) Allowances, etc.— Travelling allowance ... ... Voted ...	100	100	100	103
Total—Central Circle—Voted ...	1,800	1,700	1,700	1,371
Total—VII-RevenueEstablishment—Voted ...	8,600	8,600	9,900	8,213
(2) Miscellaneous Expenditure.				
(a) Pay of Officers— Executive Engineer .. .. *Charged* ..	....		....	*952*
Assistant Engineer .. .. Voted ..	....		....	633
(b) Pay of Establishment— Temporary establishment .. .. Voted ..	....		....	782
(c) Allowances, etc.— Travelling allowance to members of the Deccan Irrigation Advisory Committee .. .. Voted ..	....		500	....
Other travelling allowance, etc. .. .. .. *Charged* ..	....		....	*522*
Voted ..	....		....	2,049
(d) Contingencies— Non-contract contingencies .. .. Voted ..	....		....	147
Total—(2) Miscellaneous Expenditure	....	10,900	....	5,085
Charged ..	....	3,400	....	1,474
Voted ..	....	7,500	....	3,611
Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration" .. Voted ..	2,000	....	....	....
Grand Total ..	....	44,400	45,500	42,360
Charged ..	....	3,400	....	*1,474*
Voted ..	32,000	41,000	45,500	40,886

18-(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	2,16,000	....	....	....
Do. (Civil)	....	....	....	....
TOTAL ...	2,16,000	....	....	....
Charged ...	....	....	......	......
Voted ...	2,16,000	......	......	......

19-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
A. FINANCED FROM AMINE RELIEF FUND ...	.....	....	....	....
B. FINANCED FROM ORDINARY REVENUES— *Charged* ..	....	....	....	*1*
B. FINANCED FROM ORDINARY REVENUES— Voted ...	1,000	1,000	1,000	25
TOTAL—Voted ...	1,000*	1,000	1,000	26

* This corresponds with the deduct entry made at page 375.

22, INTEREST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-Interest on Ordinary Debt—				
(i) Rupee Debt—				
1-Interest on Permanent Loans	....	....	....	....
2-Discount on Loans	....	....	....	....
3-Floating Loans—				
Discount on Treasury Bills	22,000	....	50,000	....
Interest on other Floating Loans	4,000	2,000	....	....
4-Other Items— Interest on Expired Loans; Management of Debt; Brokerage, Commission, etc.; Miscellaneous—Advertisement charges, etc.	....	8,000	....	10,745
5-Interest on loans taken from the Central Government—				
Consolidated Debt	99,01,000	99,77,000	99,77,000	83,71,921
Presidency Corporations	49,08,000	51,25,000	51,25,000	53,20,711
TOTAL, A-Interest on the Ordinary Debt ...	1,48,35,000	1,51,12,000	1,51,52,000	1,37,03,377
B-Interest on Unfunded Debt—				
Special Loans—				
Endowments for Charitable and Educational Institutions—				
(1) Educational Funds	13,000	13,000	....	....
(2) Charitable Funds	32,000	32,000	....	....
TOTAL ..	45,000	45,000	....	....
State Provident Funds—				
Interest on General Provident Fund	12,86,000	12,83,000	12,93,000	12,05,937
Interest on I.C.S. Provident Fund	70,000	66,000	81,000	70,881
Interest on I.C.S. (Non-European Members) Provident Fund ...	7,000	7,000	7,000	6,095
Interest on Contributory Provident Fund	30,000	27,000	28,000	28,277
Interest on other miscellaneous Provident Funds—				
Civil Engineers' Provident Fund	3,000	4,000	4,000	6,629
Special Deposit Accounts—				
Interest on Cemetery Endowment Fund	....	....	....	18
TOTAL ..	13,96,000	13,87,000	14,13,000	13,17,837
TOTAL, B-Interest on Unfunded Debt ...	14,41,000	14,32,000	14,13,000	13,17,837
C-Interest on Other Obligations—				
Other items—				
Interest on Charitable and other Funds—				
(1) Educational Funds ... ... *	....	....	13,000	13,203
(2) Charitable Funds ... ... *	....	....	32,000	32,150
Miscellaneous	....	....	....	89
TOTAL, C-Interest on Other Obligations ...	....	....	45,000	45,442
D-Transfers—				
Deduct—				
Interest transferred to Commercial Departments—				
(i) "17—Interest on works for which capital accounts are kept"	—41,75,000	—41,69,000	—41,78,000	—41,62,105
(ii) Commercial undertakings—Dapuri Workshops ..	—6,000	—6,000	—9,000	—5,866
Interest transferred to "10—Forest"	—33,000	—33,000	—33,000	—33,338
Interest portion of equated payments on account of commuted value of pensions	—3,87,000	—3,78,000	—3,82,000	—3,60,835
TOTAL, D-Transfers—*Deduct* ...	—46,01,000	—45,86,000	—46,02,000	—45,62,144
GRAND TOTAL—*Charged* ...	1,16,75,000	1,19,58,000	1,20,08,000	1,05,04,512

* In the Revised Estimates for 1938-39 and the Budget Estimates for 1939-40 provision for interest on these endowments has been made under the minor head—"B-Interest on Unfunded Debt—Special Loans".

23-Appropriation for Reduction or Avoidance of Debt.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-Other Appropriations—				
Repayment of the consolidated debt	*17,37,000*	*16,61,000*	*16,61,000*	*32,60,031*
B-Transfers—Deduct—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	*—4,44,000*	*—4,29,000*	*—4,29,000*	*—6,41,740*
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	*—6,07,000*	*—5,80,000*	*—5,80,000*	*—5,54,718*
(iii) Repayment of expenditure on payments to retrenched personnel ..	....	*—24,000*	*—20,000*	*—52,332*
Total—*Charged* ..	*6,86,000*	*6,28,000*	*6,32,000*	*20,11,241*

25-GENERAL ADMINISTRATION.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-HEADS OF PROVINCES.						
A-Salary of the Governor	Charged ..		*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
B-Sumptuary allowance of the Governor ..	Charged ..		*25,000*	*25,000*	*25,000*	*25,000*
C-Staff and household of the Governor ..	Charged ..	25-AC	*4,26,000*	*4,26,000*	*4,32,700*	*4,42,118*
D-Secretarial Staff of the Governor	Charged ..	25-AD	*97,900*	*1,02,000*	*1,01,300*	*90,223*
E-Expenditure from contract allowance ..	Charged ..		*1,08,000*	*1,08,000*	*1,08,000*	*1,08,000*
F-Tour expenses	Charged ..	25-AF	*92,200*	*92,000*	*92,200*	*83,752*
G-Ministers	Charged ..	25-AG	*63,600*	*68,000*	*66,400*	*1,25,937*
	Voted ..		95,100	97,000	91,700	84,866
	Total ..		10,27,800	10,38,000	10,37,300	10,79,896
TOTAL ..	Charged ..		*9,32,700*	*9,41,000*	*9,45,600*	*9,95,030*
	Voted ..		95,100	97,000	91,700	84,866
B-LEGISLATIVE BODIES.						
H-Provincial Legislative Assembly	Voted ..	25-BH	3,38,800	2,95,000	3,15,600	2,53,490
I-Provincial Legislative Council	Voted ..	25-BI	65,200	70,000	67,800	44,625
J-Elections for Legislatures ..	Voted ..	25-BJ	1,000	1,000	5,000	24,867
TOTAL ..	Voted ..		4,05,000	3,66,000	3,88,400	3,22,982
C-SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.						
K-Civil secretariat	Charged ..	25-CK	*2,97,500*	*2,89,000*	*3,08,300*	*2,98,545*
	Voted ..		12,73,000	12,78,000	12,47,100	12,55,894
L-Public Service Commission	Charged ..	25-CL	*1,01,700*	*1,01,000*	*96,200*	*85,607*
M-Director of Land Records	Charged ..	25-CM	*28,600*	*26,000*	*20,000*	*19,160*
	Voted ..		14,200	14,000	14,300	13,915
N-Local fund audit establishment	Charged ..	25-CN	....	....	....	*8,389*
	Voted ..		2,19,300	2,02,000	2,03,800	1,96,388
	TOTAL ..		19,34,300	19,10,000	18,89,700	18,77,898
TOTAL ..	Charged ..		*4,27,800*	*4,16,000*	*4,24,500*	*4,11,701*
	Voted ..		15,06,500	14,94,000	14,65,200	14,66,197

25-GENERAL ADMINISTRATION—contd.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D-COMMISSIONERS.						
O-COMMISSIONERS	*Charged*	25-DO	*1,30,900*	*1,70,000*	*1,48,000*	*1,44,795*
	Voted		1,60,000	1,55,000	1,52,600	1,67,799
E-DISTRICT ADMINISTRATION.						
P. Q. R.—DISTRICT ADMINISTRATION	*Charged*	25-EP QR	*1,67,000*	*1,23,000*	*1,70,300*	*4,67,522*
	Voted		36,33,800	37,71,000	36,24,900	58,19,044
G-MISCELLANEOUS.						
S-DISCRETIONARY GRANTS BY HEADS OF PROVINCES, ETC.	Voted	25-GS	25,000	25,000	25,000	25,000
T-MISCELLANEOUS	*Charged*	25-GT	....	....	....	*560*
U-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS	Voted	25-GU	2,12,000	2,47,000	2,46,200	....
TOTAL ..	*Charged*		....	....	....	*560*
	Voted		2,37,000	2,72,000	2,71,200	25,000
H-CHARGES IN ENGLAND.						
H.A.—SECRETARY OF STATE FOR INDIA	*Charged*	25-HAU	*800*	*1,650*	....	*40,243*
	Voted		7,700	8,700	7,390	6,472
H.B.—HIGH COMMISSIONER FOR INDIA	*Charged*	25-HBV	*2,65,800*	*2,51,400*	*2,55,440*	*2,15,322*
	Voted		1,17,800	1,08,160	1,04,200	1,20,883
TOTAL ..			3,92,100	3,69,910	3,67,030	3,82,920
TOTAL ..	*Charged*		*2,66,600*	*2,53,050*	*2,55,440*	*2,55,565*
	Voted		1,25,500	1,16,860	1,11,590	1,27,355
Rounding ..	*Charged*		....	+950	*+160*	....
	Voted		+100	+140	+410	....
GRAND TOTAL ..	*Charged*		*19,25,000*	*19,04,000*	*19,44,000*	*22,75,173*
	Voted		61,63,000	62,72,000	61,06,000	80,13,243
GRAND TOTAL ..			80,88,000	81,76,000	80,50,000	1,02,88,416

DETAILED ACCOUNT No. 25 A. C. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C—Staff and Household of the Governor.						
SUMMARY.						
C-1 Military Secretary			1,34,300	1,35,000	1,36,000	1,58,445
C-2 Band Establishment			44,200	40,000	45,000	36,283
C-3 Body Guard Establishment			78,000	78,000	77,000	76,460
C-4 Medical Establishment			24,900	25,000	25,100	23,343
C-5 Furnishing of Official Residences			44,700	50,000	49,700	47,778
C-6 Maintenance of Government House and upkeep of gardens ..			99,900	98,000	99,900	99,809
TOTAL—Staff and Household of the Governor .. *Charged* ..			4,26,000	4,26,000	4,32,700	4,42,118
C—Staff and Household of the Governor.						
C-1 Military Secretary						
C-1 (1) Pay of Officers—						
Military Secretary (1,465) + marriage allowance (65)	1	1	18,360		18,360	
Aides-de-Camp	5	5	41,540		43,640	
TOTAL .. *Charged* ..			59,900	61,000	62,000	54,367
C-1 (2) Pay of Establishment—						
Superintendent (550)	1	1	6,600		6,600	
Clerks (40—400)	10	10	22,140		21,732	
Servants (22—36)	40	40	12,760		11,968	
Probable savings			....		—600	
TOTAL .. *Charged* ..			41,500	41,000	39,700	39,454
C-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			4,500		4,500	
House-rent and other allowances			11,400		12,300	
TOTAL .. *Charged* ..			15,900	16,000	16,800	47,434
C-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			2,250		12,300	
Purchase of books and periodicals			6,300			
Maintenance of motor van			2,750			
Other charges			500			
Other supplies and services—						
Establishment for camp equipage			4,000		4,000	
TOTAL .. *Charged* ..			15,800	16,000	16,300	16,265
C-1 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			1,200	1,000	1,200	925
TOTAL— Military Secretary, *Charged* ..			1,34,300	1,35,000	1,36,000	1,58,445

DETAILED ACCOUNT No. 25 A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
C-Staff and Household of the Governor.			Rs.	Rs.	Rs.	Rs.
C-2 Band Establishment.						
C-2 (1) Pay of Establishment—						
Pay of establishment	*18*	*18*	*31,766*		*31,254*	
Probable savings			*—666*		*—154*	
Total .. *Charged* ..			*31,100*	*28,000*	*31,100*	*24,628*
C-2 (2) Allowances, Honoraria, etc.—						
Travelling allowance			*1,400*		*1,400*	
House-rent and other allowances			*4,200*		*5,000*	
Total .. *Charged* ..			*5,600*	*5,000*	*6,400*	*4,604*
C-2 (3) Contingencies—						
Non-contract contingencies—						
Band contingencies			*1,500*		} *4,600*	
Rations and clothing			*3,100*			
Total .. *Charged* ..			*4,600*	*4,000*	*4,600*	*4,149*
C-2 (4) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*2,900*	*3,000*	*2,900*	*2,902*
Total, Band Establishment—*Charged* ..			*44,200*	*40,000*	*45,000*	*36,283*
C-Staff and Household of the Governor.						
C-3 Body Guard Establishment.						
C-3 (1) Pay of Officers—						
Commandant, Body Guard (1,405)	*1*	*1*	*16,860*		*16,860*	
Jamadar Body Guard (95—110)+Body Guard allowance at Rs.10 each	*3*	*3*	*3,940*		*4,240*	
Total .. *Charged* ..			*20,800*	*21,000*	*21,100*	*20,982*
C-3 (2) Pay of Establishment—						
Pay of establishment (16/10 to 48) .. *Charged* ..	*78*	*79*	*36,600*	*36,000*	*35,300*	*35,356*
C-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*5,100*		*4,200*	
House-rent and other allowances			*7,500*		*8,400*	
Total .. *Charged* ..			*12,600*	*13,000*	*12,600*	*12,071*
C-3 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			*150*		} *900*	
Railway carriage to Body Guard Establishment			*750*			
Supplies and services			*4,200*		*4,200*	
Total .. *Charged* ..			*5,100*	*5,000*	*5,100*	*5,122*
C-3 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions			*600*		*600*	
Horse and forage fund			*2,300*		*2,300*	
Total .. *Charged* ..			*2,900*	*3,000*	*2,900*	*2,929*
Total, Body Guard Establishment, *Charged* ..			*78,000*	*78,000*	*77,000*	*76,460*

DETAILED ACCOUNT No. 25-A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.							
C-4 Medical Establishment.							
C-4 (1) Pay of Officers—							
Surgeon (750+special pay 200) ..	.. *Charged* ..	*1*	*1*	*11,400*	*11,000*	*11,400*	*10,473*
C-4 (2) Pay of Establishment—							
Sub-Assistant Surgeon (60—200)	..	*1*	*1*	*2,232*		*2,148*	
Compounders, etc. (30—90)	..	*2*	*2*	*2,108*		*2,040*	
Servants—1 (28), 1 (29)	..	*2*	*2*	*660*		*712*	
Total	.. *Charged* ..			*5,000*	*5,000*	*4,900*	*4,533*
C-4 (3) Allowances, Honoraria, etc.—							
Travelling allowance	..			*400*		*400*	
House-rent and other allowances	..			*2,900*		*3,200*	
Total	.. *Charged* ..			*3,300*	*4,000*	*3,600*	*4,039*
C-4 (4) Contingencies—							
Non-contract contingencies	.. *Charged* ..			*4,600*	*4,000*	*4,600*	*3,958*
C-4 (5) Grants-in-aid, Contribution, etc. ..	.. *Charged* ..			*600*	*1,000*	*600*	*340*
TOTAL, Medical Establishment	.. *Charged* ..			*24,900*	*25,000*	*25,100*	*23,343*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.							
C-5 Furnishing of Official residences.							
C-5 (1) Maintenance and repairs of furniture ..	..			*24,700*		*24,700*	
C-5 (2) Inauguration grant for furniture and carpets ..	..			*20,000*		*25,000*	
TOTAL, Furnishing of Official residences	.. *Charged*			*44,700*	*50,000*	*49,700*	*47,778*

DETAILED ACCOUNT No. 25-A. C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-6 Maintenance of Government House and upkeep of Gardens.						
C-6 (1) Pay of Establishment—						
Garden Superintendent (450—600+ special pay 180) *Charged* ..	*1*	*1*	*9,400*	*8,000*	*9,400*	*9,360*
C-6 (2) Contingencies—						
Non-contract contingencies—						
Maintenance charges of Government houses and gardens ..			*25,000*		*90,500* (both items)	
Rents, rates and taxes			*65,500*			
Total .. *Charged* ..			*90,500*	*90,000*	*90,500*	*90,449*
TOTAL, Maintenance of Government House and upkeep of gardens .. .. *Charged* ..			*99,900*	*98,000*	*99,900*	*99,809*

DETAILED ACCOUNT No. 25AD. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts 1937–38.
			Rs.	Rs.	Rs.	Rs.
D-SECRETARIAL STAFF OF THE GOVERNOR.						
D-1 (1) Pay of Officers—						
Secretary (3,000)	1	1	36,500		42,000	
Assistant Secretary (600—50—800)	1	1	8,400		7,800	
Special pay to an Aide-de-Camp for assisting the Governor's Secretary (100)			....		1,200	
Total .. *Charged* ..			44,900	54,000	51,000	43,010
D-1 (2) Pay of Establishment—						
Superintendent and clerks (60—500)	8	8	29,065		28,850	
Servants (19—23)	3	3	750		750	
Leave salary			485		1,000	
Total .. *Charged* ..			30,300	29,000	30,600	28,915
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			2,000		1,200	
House-rent and other allowances			5,100		6,100	
Cost of passages			4,600		....	
Total .. *Charged* ..			11,700	7,000	7,300	7,309
D-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			8,000		12,000	
Honorarium			1,000			
Office expenses and miscellaneous			1,600			
Supplies and services— Maintenance of wireless sets			400		400	
Total .. *Charged* ..			11,000	12,000	12,400	10,98[illegible]
TOTAL, Secretarial staff of the Governor .. *Charged* ..			97,900	1,02,000	1,01,300	90,2[illegible]

DETAILED ACCOUNT No. 25AF. GENERAL ADMINISTRATION. A-Heads of Provinces—concld.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
F-TOUR EXPENSES.			Rs.	Rs.	Rs.	Rs.
F-(1) Other tour expenses			*64,000*		*64,000*	
F-(2) Interest, depreciation, maintenance and repair charges on account of His Excellency's saloon supplied by the Railway Department ..			*28,200*		*28,200*	
TOTAL .. **Tour Expenses** .. *Charged*			*92,200*	*92,000*	*92,200*	*83,752*

DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
G-MINISTERS.						
G-(1) Pay of Officers—						
Ministers (500) .. .. .. *Charged* ..	7	7	*42,000*		*42,000*	
Parliamentary Secretaries (250) .. .. Voted ..	6	6	15,000		18,000	
Total .. *Charged* ..			*42,000*	*42,000*	*42,000*	*1,00,441*
Total .. Voted ..			15,000	16,000	18,000	8,234
G-(2) Pay of Establishment—						
Personal Assistants and Typists (50—300)	19	*20*	32,125		31,080	
Servants (18—30)	43	*46*	13,872		11,920	
Leave salary			1,003		....	
Total .. Voted ..			47,000	44,000	43,000	30,925
G-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. *Charged* ..			*21,600*		*24,400*	
Travelling allowance .. .. .. Voted ..			11,400		9,700	
House-rent and other allowances .. .. .. Voted ..			18,700		18,500	
Total .. *Charged* ..			*21,600*	*26,000*	*24,400*	*25,496*
Total .. Voted ..			30,100	33,000	28,200	21,965
G-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			1,800		2,500 (for both items)	
Maintenance of motor cars			1,200			
Total .. Voted ..			3,000	4,000	2,500	23,742
TOTAL .. Ministers .. *Charged* ..			*63,600*	*68,000*	*66,400*	*1,25,937*
TOTAL .. Ministers .. Voted ..			95,100	97,000	91,700	84,866

DETAILED ACCOUNT No. 25 BH. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
H-PROVINCIAL LEGISLATIVE ASSEMBLY.						
H-(1) Pay of Officers—						
Speaker (500)	1	1	6,000		6,000	
Deputy Speaker (100)	1	1	1,200		1,200	
Assistant Secretary (600—800)	1	1	7,200		7,700	
Pay of the Members of the Legislative Assembly (75) .. Voted ..	162	162	1,45,800		1,45,800	
TOTAL .. Voted ..			1,60,200	1,60,000	1,60,700	60,518
H-(2) Pay of Establishment—						
Superintendent and Reporters (120—500)	10	14	50,311		41,802	
Clerks (50—190)	4	4	6,189		6,058	
Servants (23—34)	16	16	4,984		4,840	
Temporary establishment			930		600	
Probable savings			—414		....	
TOTAL .. Voted ..			62,000	55,000	53,300	51,091
H-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			87,900		74,600	
Do. (fixed)			1,800		1,800	
House-rent and other allowances			16,900		13,600	
TOTAL .. Voted ..			1,06,600	70,000	90,000	1,27,828
H-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			2,500		11,600	
Purchase of books and periodicals			1,000			
Rents, rates and taxes			1,000			
Electric charges			2,000			
Telephone charges			1,000			
Other charges			2,500			
TOTAL .. Voted ..			10,000	10,000	11,600	14,053
TOTAL—Provincial Legislative Assembly .. Voted ..			3,38,800	2,95,000	3,15,600	2,53,490

DETAILED ACCOUNT No. 25-B.I. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
I-PROVINCIAL LEGISLATIVE COUNCIL.			Rs.	Rs.	Rs.	Rs.
I-(1) Pay of Officers—						
President (500)	1	1	6,000		6,000	
Deputy President (100)	1	1	1,200		1,200	
Pay of Members of the Legislative Council (75)	28	28	25,200		25,200	
Total .. Voted ..			32,400	31,000	32,400	11,347
I-(2) Pay of Establishment—						
Assistant, Reporters and clerks (50—400)	4	4	13,688		12,800	
Servants (23—30)	5	5	1,612		1,500	
Total .. Voted ..			15,300	15,000	14,300	12,590
I-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary).			10,000		12,900	
Do. (fixed)			1,800		1,800	
House-rent and other allowances			4,200		4,500	
Total .. Voted ..			16,000	22,000	19,200	15,289
I-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			450		1,900	
Telephone charges			650			
Purchase and repairs of furniture			100			
Other charges			300			
Total .. Voted ..			1,500	2,000	1,900	5,399
TOTAL—Provincial Legislative Council .. Voted ..			65,200	70,000	67,800	44,625

DETAILED ACCOUNT No. 25-B.J. GENERAL ADMINISTRATION. B-Legislative Bodies.						
I-ELECTIONS FOR LEGISLATURES .. .. Voted ..			1,000	1,000	5,000	24,867

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT.					
SUMMARY.					
K-1 Home department	*Charged*	*48,200*	*48,000*	*49,000*	*49,632*
	Voted	2,14,400	2,11,000	2,15,000	2,09,994
K-2 Political and Services department	*Charged*	*45,500*	*46,000*	*45,500*	*45,357*
	Voted	1,29,300	1,25,000	1,26,100	1,49,715
K-3 Separate department	Voted	62,800	67,000	54,800	62,358
K-4 Finance department	*Charged*	*57,200*	*56,000*	*57,000*	*61,320*
	Voted	2,26,300	2,39,000	2,37,400	2,54,267
K-5 Revenue department	*Charged*	*56,400*	*57,000*	*65,900*	*52,441*
	Voted	1,91,700	1,95,000	1,93,600	1,86,827
K-6 General and Educational departments	*Charged*	*36,500*	*41,000*	*38,100*	*36,182*
	Voted	2,04,200	1,98,000	1,90,800	1,82,977
K-7 Legal department	*Charged*	*57,300*	*45,000*	*56,400*	*57,368*
	Voted	1,46,900	1,48,000	1,38,500	1,29,634
K-8 Publicity Office and Translators' department	*Charged*	*2,400*	*2,000*	*2,400*	*2,400*
	Voted	1,04,100	1,01,000	96,400	99,910
K-9 Secretariat record office	Voted	32,400	33,000	33,500	19,719
Passport Branch	*Charged*	....	....	....	*—155*
	Voted	2,100	2,000	2,200	1,493
Total	*Charged*	*3,03,500*	*2,95,000*	*3,14,300*	*3,04,545*
	Voted	13,14,200	13,19,000	12,88,300	12,96,894
Deduct—Amount recoverable from the Central Government on account of agency work done in Secretariat Departments.	*Charged*	*—6,000*	*6,000*	*—6,000*	*—6,000*
	Voted	—41,200	41,000	—41,200	—41,000
TOTAL	*Charged*	*2,97,500*	*2,89,000*	*3,08,300*	*2,98,545*
	Voted	12,73,000	12,78,000	12,47,100	12,55,894
GRAND TOTAL—Civil Secretariat		15,70,500	15,67,000	15,55,400	15,54,439

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-1 HOME DEPARTMENT.							
K-1 (1) Pay of Officers—							
Secretary (3,000)	*Charged*	*1*	*1*	*36,000*		*36,000*	
Under Secretary (grade pay plus *special pay 150)*	*Charged*	*1*	*1*	*10,400*		*11,000*	
Assistant Secretaries (600—800)	Voted	2	*2*	*18,310*		18,160	
Leave salary				4,990		2,740	
Total	*Charged*			*46,400*	*46,000*	*47,000*	*45,569*
	Voted			23,300	19,000	20,900	20,120
K-1 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)		32	*32*	1,13,280		1,12,923	
Clerks, typists, etc. (50—300)		32	*32*	52,806		51,606	
Servants (18—28)		17	*17*	4,814		4,510	
Leave salary				....		1,961	
Total	Voted			1,70,900	1,74,000	1,71,000	1,71,180
K-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*			*450*		*200*	
	Voted			40		40	
House-rent and other allowances	*Charged*			*1,350*		*1,800*	
	Voted			10,160		10,960	
Total	*Charged*			*1,800*	*2,000*	*2,000*	*4,063*
	Voted			10,200	10,000	11,000	10,020
K-1 (4) Contingencies—							
Contract contingencies—							
Carriage of records				610		3,900	
Purchase and repairs of furniture				210			
Purchase of books and periodicals				560			
Other charges				2,620			
Non-contract contingencies—							
Service postage and telegrams				6,000		8,200	
Total	Voted			10,000	8,000	12,100	8,674
TOTAL, Home Department	*Charged*			*48,200*	*48,000*	*49,000*	*49,632*
	Voted			2,14,400	2,11,000	2,15,000	2,09,994

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
K-CIVIL SECRETARIAT—*contd.*				Rs.	Rs.	Rs.	Rs.
K-2—POLITICAL AND SERVICES DEPARTMENT.							
K-2 (a) POLITICAL AND SERVICES DEPARTMENT.							
K-2 (a) (1) Pay of Officers—							
Chief Secretary (*3,000 plus 750* special pay)	.. *Charged*	*1*	1	*45,000*		*45,000*	
Deputy Secretary (1,250)	.. Voted	1	1	15,000		15,000	
Assistant Secretary (600—800)	.. Voted	1	1	7,800		9,300	
Total ..	*Charged*			*45,000*	*45,000*	*45,000*	*45,000*
	Voted			22,800	23,000	24,300	25,170
K-2 (a) (2) Pay of Establishment—							
Superintendents and Assistants (100—600)		16	18	62,000		56,085	
Clerks, typists, etc. (50—300)		18	20	30,620		29,063	
Servants (18—30)		14	14	3,388		3,924	
Temporary establishment				560		560	
Probable savings				—2,068		—732	
Total	.. Voted			94,500	89,000	88,900	87,424
K-2 (a) (3) Allowances, Honoraria, etc.—							
Travelling allowances (ordinary)..	*Charged*			*300*		*500*	
	Voted			500		500	
House-rent and other allowances ..	*Charged*			*200*		....	
	Voted			5,000		5,100	
Total ..	*Charged*			*500*	*1 000*	*500*	*357*
	Voted			5,500	8,000	5,600	9,236
K-2 (a) (4) Contingencies—							
Contract contingencies—							
Carriage of records				980		2,400	
Purchase and repairs of furniture				500			
Purchase of books and periodicals				300			
Other charges				220			
Non-contract contingencies—							
Service postage and telegrams				4,500		4,900	
Total	.. Voted			6,500	5,000	7,300	12,812
TOTAL, Political and Services Department ..	*Charged*			*45,500*	*46,000*	*45,500*	*45,357*
	Voted			1,29,300	1,25,000	1,26,100	1,34,642
K-2 (b) Lump provision for Reforms Office	.. Voted			....	....	....	15,073
TOTAL, Political and Services Department ..	*Charged*			*45,500*	*46,000*	*45,500*	*45,357*
	Voted			1,29,300	1,25,000	1,26,100	1,49,715

DETAILED ACCOUNT No. 25 C. K. 25-GENERAL ADMINISTRATION—contd. C-Secretariat and Headquarters Establishments—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
Passport Branch of the Political and Services Department of the Secretariat.						
(1) Pay of Officers—						
Passport Officer (special pay 200) .. .. *Charged* ..			*2,400*	*2,400*	*2,400*	*2,245*
(2) Pay of Establishment—						
Superintendents, Assistants and clerks, etc. (50—500)	10	10	25,108		24,934	
Servants (23)	2	2	528		480	
Probable savings			—636		—414	
Total .. Voted ..			25,000	25,000	25,000	24,061
(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	....	....
(4) Contingencies—						
Non-contract contingencies (service postage) .. Voted ..			900	1,000	900	865
Deduct—Contribution recoverable from the Central Government .. .. .. *Charged* ..			*—2,400*	*—2,400*	*—2,400*	*—2,400*
Voted ..			—23,800	—24,000	—23,700	—23,433
Total .. *Charged* ..			....	....	....	*—155*
Voted ..			2,100	2,000	2,200	1,493
K-3 SEPARATE DEPARTMENT.						
K-3 (1) Pay of Establishment—						
Clerks (60—250)	2	2	4,080		4,932	
Servants, Messengers, etc. (23—37)	29	28	8,216		7,308	
Leave salary			904		360	
Total .. Voted ..			13,200	14,000	12,600	13,027
K-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			500		500	
Total .. Voted ..			500	500	500	582
K-3 (3) Contingencies—						
Contract Contingencies—						
Carriage of records			9,000		37,700	
Purchase of books and periodicals			4,200			
Telephone charges			13,460			
Electric charges			8,600			
Water charges			3,000			
Indian news agency charges			5,040			
Other charges			1,750			
Non-contract contingencies—						
Service postage and telegrams			1,910		1,980	
Pay of inferior servants			2,140		2,020	
Total .. Voted ..			49,100	52,500	41,700	48,749
TOTAL, Separate Department—Voted ..			62,800	67,000	54,800	62,358

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-4—FINANCE DEPARTMENT.							
K-4 (1) Pay of Officers—							
Secretary (3,000)	*Charged* ..	*1*	*1*	*36,000*		*36,000*	
Deputy Secretaries (1,000—2,250 + *special pay* 200 *each*)	*Charged* ..	*1*	*1*	*18,900*		*18,000*	
	Voted ..	1	*1*	22,539		21,819	
Assistant Secretaries (500—800)	Voted ..	3	*2*	17,061		20,321	
Leave salary	Voted ..			....		3,160	
Total ..	*Charged* ..			*54,900*	*54,000*	*54,000*	*58,048*
	Voted ..			39,600	53,600	45,300	50,754
K-4 (2) Pay of Establishment—							
Superintendents and Assistants (90—600) ..	..	28	*28*	1,06,366		1,03,866	
Clerks, typists, etc. (50—300)	..	31	*31*	47,807		48,618	
Servants (23—28)	..	16	*16*	4,664		4,432	
Temporary establishment	..			21,200		25,000	
Probable savings	..			—4,637		—1,516	
Total .. Voted	..			1,75,400	1,74,000	1,80,400	1,77,807
K-4 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*1,000*		*900*	
	Voted ..			700		700	
House-rent and other allowances	*Charged* ..			*1,300*		*2,100*	
	Voted ..			3,300		4,300	
Total ..	*Charged* ..			*2,300*	*2,000*	*3,000*	*3,272*
	Voted ..			4,000	5,000	5,000	18,640
K-4 (4) Contingencies—							
Contract contingencies—							
Carriage of records	..			250		1,400	
Purchase and repairs of furniture	..			150			
Purchase of books and periodicals	..			600			
Petty supplies	..			400			
Non-contract contingencies—							
Service postage and telegrams	..			2,900		2,900	
Total .. Voted	..			4,300	4,000	4,300	4,627
K-4 (5) Establishment and other charges payable to other Governments, Departments, etc.—							
Amount payable to Central Government for a clerk in the Accountant General's Office for the preparation of the Civil List and an Accountant for maintaining *pro-forma* accounts of the late Development Department	..			3,000	2,400	2,400	2,439
TOTAL, Finance Department ..	*Charged* ..			*57,200*	*56,000*	*57,000*	*61,320*
	Voted ..			2,26,300	2,39,000	2,37,400	2,54,267

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—*contd.*		Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938-39.	Accounts, 1937–38.
K-CIVIL SECRETARIAT—*contd.*				Rs.	Rs.	Rs.	Rs.
K-5 REVENUE DEPARTMENT.							
K-5 (1) Pay of Officers—							
Secretary (3,000)	.. *Charged* ..	*1*	*1*	*36,000*		*36,000*	
Dy. Secretary (1,000—2,250 + Spl. pay 200)	.. *Charged* ..	*1*	*1*	*18,900*		*25,600*	
Assistant Secretaries (600—800) ..	.. Voted ..	2	2	17,500		16,927	
Leave salary	.. Voted ..			....		2,773	
Total ..	*Charged* ..			*54,900*	*55,000*	*61,600*	*50,313*
	Voted ..			17,500	20,000	19,700	19,051
K-5 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)	..	27	27	96,036		94,581	
Clerks, typists, etc. (50—300)	..	40	40	68,816		65,424	
Servants (23—30)	..	15	15	4,400		4,304	
Temporary establishments	..			1,878		....	
Leave salary	..			....		1,991	
Probable savings	..			—4,030		....	
Total ..	Voted ..			1,67,100	1,65,00	1,66,300	1,60,364
K-5 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*150*		*140*	
	Voted ..			300		400	
House-rent and other allowances	*Charged* ..			*1,350*		*4,160*	
	Voted ..			1,200		1,600	
Total ..	*Charged* ..			*1,500*	*2,000*	*4,300*	*2,128*
	Voted ..			1,500	2,000	2,000	1,927
K-5 (4) Contingencies—							
Contract contingencies—							
Carriage of records	..			470		1,150	
Purchase of books and periodicals	..			450			
Petty supplies	..			200			
Other charges	..			30			
Non-contract contingencies—							
Service postage and telegrams	..			4,450		4,450	
Total ..	Voted ..			5,600	8,000	5,600	5,485
TOTAL, Revenue Department ..	*Charged* ..			*56,400*	*57,000*	*65,900*	*52,441*
	Voted ..			1,91,700	1,95,000	1,93,600	1,86,827

DETAILED ACCOUNT No. 25-CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*		Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate 1938–39.	Budget Estimate 1938–39.	Accounts, 1937–38.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS.							
K-6 (1) Pay of Officers—							
Secretary (3,000)	*Charged*	*1*	*1*	*36,000*		*36,000*	
Deputy Secretary (700—850 *plus* special pay 200)	Voted	1	1	12,600		11,660	
Assistant Secretaries (600—950)	Voted	2	2	20,200		13,450	
Leave salary				....		5,690	
Total	*Charged*			*36,000*	*38,000*	*36,000*	*36,000*
	Voted			32,800	37,000	30,800	23,716
K-6 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)		26	30	83,469		88,710	
Clerks, typists, etc. (50—300)		33	35	54,989		49,765	
Servants (23—28)		14	14	4,036		3,892	
Temporary establishment				12,615		4,300	
Leave salary				3,491		333	
Total	Voted			1,58,600	1,47,000	1,47,000	1,42,526
K-6 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*			*200*		*100*	
	Voted			300		280	
House-rent and other allowances	*Charged*			*300*		*200*	
	Voted			3,100		4,620	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged*			....		*1,800*	
Total	*Charged*			*500*	*3,000*	*2,100*	182
	Voted			3,400	4,000	4,900	7,854
K-6 (4) Contingencies—							
Contract contingencies—							
Carriage of records				750		1,400	
Purchase and repairs of furniture				400			
Purchase of books and periodicals				520			
Other charges				30			
Non-contract contingencies—							
Service postage and telegrams				3,500		3,500	
Total	Voted			5,200	5,900	4,900	4,677
K-6 (5) Establishment Charges payable to and recoverable from other Governments, Departments, etc.—							
Charges payable to the Accountant General, Bombay, for maintaining accounts of Charitable Endowments	Voted			4,200	4,100	3,200	4,204
TOTAL, General and Educational Departments	*Charged*			*36,500*	*41,000*	*38,100*	*36,182*
	Voted			2,04,200	1,98,000	1,90,800	1,82,977

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-7 LEGAL DEPARTMENT.							
K-7 (1) Pay of Officers—							
Secretary and Legal Remembrancer (3,000)	.. *Charged* ..	*1*	*1*	*36,000*		*36,000*	
Assistant Legal Remembrancer and Secretary to Legislative Assembly (1,000—2,250) Spl. pay (200).	*Charged* ..	*1*	*1*	*19,800*		*18,900*	
Deputy Secretary and Secretary to Legislative Council (1,000—2,250) (special pay 200)	.. Voted ..	1	1	26,840		26,080	
Assistant Secretaries (600—800)	.. Voted ..	2	2	17,565		19,843	
Personal Assistant to the Remembrancer of Legal Affairs (275—380) (special pay Rs. 75)	.. Voted ..	1	1	4,656		6,777	
Solicitor and Assistant Solicitor to Government (170—900)	.. Voted ..		2	9,360		....	
Leave salary	.. Voted ..			1,379		....	
Total ..	*Charged* ..			*55,800*	*39,000*	*54,900*	*54,729*
	Voted ..			59,800	60,000	52,700	47,932
K-7 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)	..	12	13	45,987		43,792	
Clerks, reservists, etc. (50—200)	..	19	21	26,547		23,839	
Servants (23—28)	..	12	14	4,076		3,324	
Leave salary	..			....		1,345	
Probable savings	..			—3,410		....	
Total ..	Voted ..			73,200	75,000	72,300	67,238
K-7 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ..	*Charged* ..			*500*		*375*	
	Voted ..			700		580	
House-rent and other allowances ..	*Charged* ..			*1,000*		*1,125*	
	Voted ..			6,300		8,620	
Total ..	*Charged* ..			*1,500*	*6,000*	*1,500*	*2,639*
	Voted ..			7,000	8,000	9,200	10,503
K-7 (4) Contingencies—							
Contract contingencies—							
Carriage of records	..			610			
Purchase and repairs of furniture	..			385		1,100	
Petty supplies	..			80			
Other charges	..			25			
Non-contract contingencies—							
Service postage and telegrams	..			1,300			
Purchase of books	..			2,500		3,200	
Law charges	..			2,000			
TOTAL ..	Voted ..			6,900	5,000	4,300	3,961
TOTAL, Legal Department ..	*Charged* ..			*57,300*	*45,000*	*56,400*	*57,368*
	Voted ..			1,46,900	1,48,000	1,38,500	1,29,634

DETAILED ACCOUNT No. 25CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—contd.			Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
K-CIVIL SECRETARIAT—*contd.*					Rs.	Rs.	Rs.	Rs.
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.								
K-8 (1) Pay of Officers—								
Director of Information (200 special pay)	*Charged*	..	*1*	*1*	*2,400*		*2,400*	
Public Relations officer	Voted	..	..	1	3,200		....	
Oriental Translator (350—500)	Voted	..	1	1	6,300		9,600	
Portuguese Translator (75)	Voted	..	1	1	900		900	
Total	*Charged*	..			*2,400*	*2,000*	*2,400*	*2,400*
Total	Voted	..			10,400	9,000	10,500	10,600
K-8 (2) Pay of Establishment—								
Translators and Assistant to the Oriental Translator (70—375)		..	21	21	50,448		48,909	
Superintendent, librarian, etc. (100—440)		..	3	3	8,405		10,145	
Clerks (60—200)		..	9	9	15,271		16,200	
Servants (23—32)		..	11	11	3,352		3,236	
Temporary establishment		..			5,600		1,200	
Leave salary		..			2,624		1,810	
Total	Voted	..			85,700	83,000	81,500	81,855
K-8 (3) Allowances, Honoraria, etc.—								
Travelling allowance {fixed / ordinary}	Voted	..			350		240	
House-rent and other allowances	Voted	..			150		260	
Total	Voted	..			500	1,000	500	825
K-8 (4) Contingencies—								
Contract contingencies—								
Purchase of books and periodicals		..			740		} 1,450	
Telephone charges		..			370			
Other charges		..			340			
Non-contract contingencies (service postage and telegrams)		..			6,050		2,450	
Total	Voted	..			7,500	8,000	3,900	6,630
TOTAL, Publicity Office, etc.	*Charged*	..			*2,400*	*2,000*	*2,400*	*2,400*
TOTAL, Publicity Office, etc.	Voted	..			1,04,100	1,01,000	96,400	99,910

DETAILED ACCOUNT No. 25 C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
K-CIVIL SECRETARIAT—*concld.*			Rs.	Rs.	Rs.	Rs.
K-9 SECRETARIAT RECORD OFFICE.						
K-9 (1) Pay of Establishment—						
Record-keeper (215—300)	1	1	2,918		2,738	
Clerks (60—190)	7	7	13,268		11,230	
Servants (23—37)	12	12	3,786		3,494	
Temporary establishment			4,000		....	
Leave salary			728		1,038	
Total .. Voted			24,700	18,000	18,500	18,075
K-9 (2) Allowances, Honoraria, etc.—						
Travelling allowance			550		....	
House-rent and other allowances			250		200	
Total .. Voted			800	200	200	229
K-9 (3) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			700		} 950	
Electric charges			250			
Non-contract contingencies (photographic materials)			5,950		13,850	
Total .. Voted			6,900	14,800	14,800	1,415
TOTAL, Secretariat Record Office .. Voted			32,400	33,000	33,500	19,719

DETAILED ACCOUNT No. 25-C.L. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
PUBLIC SERVICE COMMISSION.						
L-(1) Pay of Officers—						
Chairman (*3,000*)	*1*	*1*	*36,000*		*36,000*	
Members (*2,000*)	*2*	*2*	*48,000*		*48,000*	
Secretary (*1,000—1,500*)	*1*	*1*	*14,300*		*13,100*	
Total .. *Charged*			*98,300*	*97,000*	*97,100*	*87,333*
L-(2) Pay of Establishment and Assistants—						
Superintendents and Assistants (*100—375*)	*4*	*5*	*12,577*		*9,600*	
Clerks (*50—190*)	*4*	*5*	*4,802*		*3,962*	
Servants (*23—27*)	*9*	*7*	*2,032*		*1,916*	
Leave salary			*489*		*522*	
Temporary establishment			*600*		....	
Total .. *Charged*			*20,500*	*18,000*	*16,000*	*11,727*
L-(3) Allowances, Honoraria, etc.—						
Travelling allowance			*1,800*		*1,900*	
House-rent and other allowances			*1,100*		*1,600*	
Total .. *Charged*			*2,900*	*5,000*	*3,500*	*3,720*
L-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			400		} 4,600	
Rents, rates and taxes			450			
Telephone charges			1,300			
Advertisement charges			2,600			
Other charges			250			
Total .. *Charged*			*5,000*	*6,000*	*4,600*	*7,827*
L-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from Sind .. *Charged*			*—25,000*	*—25,000*	*—25,000*	*—25,000*
TOTAL .. Public Service Commission .. *Charged*			*1,01,700*	*1,01,000*	*96,200*	*85,607*

DETAILED ACCOUNT No. 25-CM. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
M-DIRECTOR OF LAND RECORDS.						
DETAILS.						
M-I (1) Pay of Officers—						
Director of Land Records (1,150—1,350 + special pay 150) .. .. *Charged* ..	*1*	*1*	*26,000*		*17,400*	
Office superintendent (275—15—350) .. .. Voted ..	1	*1*	3,900		3,700	
Total .. *Charged* ..			*26,000*	*23,000*	*17,400*	*16,500*
Total .. Voted ..			3,900	4,000	3,700	4,110
M-I (2) Pay of Establishment—						
Clerks (30—140)	5	5	5,940		6,000	
Servants (17—30)	7	7	1,660		1,700	
Total .. Voted ..			7,600	7,000	7,700	7,109
M-I (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*2,400*		*2,400*	
Travelling allowance (ordinary) .. .. Voted ..			800		1,000	
Do. (fixed) .. .. *Charged* ..			*200*		*200*	
Total .. *Charged* ..			*2,600*	*3,000*	*2,600*	*2,660*
Total .. Voted ..			800	1,000	1,000	812
-I (4) Contingencies—						
Contract contingencies—						
Carriage of records			350		500	
Other charges			150			
Non-contract contingencies—						
Service postage and telegrams			1,200		1,400	
Rents, rates and taxes			200			
Total .. Voted ..			1,900	2,000	1,900	1,884
TOTAL .. *Charged* ..			*28,600*	*26,000*	*20,000*	*19,160*
TOTAL .. Voted ..			14,200	14,000	14,300	13,915

DETAILED ACCOUNT No. 25-CN. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
N-LOCAL FUND AUDIT ESTABLISHMENT.						
N-(1) Establishment and other charges payable to other Governments, Departments, etc.—						
Cost of Local Fund Audit establishment payable to the Central Government. *Charged* ..			....		....	*6,697*
Cost of Local Fund Audit establishment payable to the Central Government. Voted ..			1,80,600		1,68,000	1,62,276
Leave and pension contribution for gazetted officers and establishments. *Charged* ..			....		....	*1,692*
Leave and pension contribution for gazetted officers and establishments. Voted ..			38,700		35,800	34,112
TOTAL .. *Charged* ..			....	....	....	*8,389*
TOTAL .. Voted ..			2,19,300	2,02,000	2,03,800	1,96,388

DETAILED ACCOUNT No. 25-O. GENERAL ADMINISTRATION. D-Commissioners.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
O-Commissioners.							
O-(1) Pay of Officers—							
Commissioner, Northern Division (*3,500* + 300 special pay for one month) ..	*Charged* ..	*1*	*1*	*42,300*		*45,600*	
Do. Central Division (*3,000* + 300 special pay for one month) ..	" ..	*1*	*1*	*36,300*		*45,600*	
Do. Southern Division (*3,500* + 300 special pay for one month) ..	" ..	*1*	*1*	*42,300*		*45,600*	
Assistant Commissioners—	Voted ..						
Northern Division (300—650)		2	2	18,710		14,835	
Central Division (300—650)		2	2	16,790		15,730	
Southern Division (300—650)		2	2	14,160		12,840	
Head clerks and chitnises—	Voted ..						
Northern Division (200—400)		2	2	7,740		5,310	
Central Division (200—400)		2	2	4,950		4,800	
Southern Division (200—400)		2	2	5,150		5,685	
TOTAL ..	*Charged* ..			*1,20,900*	*1,60,000*	*1,36,800*	*1,35,479*
	Voted ..			67,500	65,000	59,200	72,468
O-(2) Pay of Establishment—							
Clerks—							
Northern Division (25—140)		18	18	19,460		19,183	
Central Division (25—200)		18	18	21,577		21,825	
Southern Division (25—140)		15	15	14,769		16,026	
Servants—							
Northern Division (17—23)		19	19	4,040		4,040	
Central Division (17—22)		16	16	3,528		3,528	
Southern Division (9—21)		18	18	3,240		3,132	
Leave salary—							
Southern Division				1,100		866	
Probable savings (Northern Division)				—514		....	
TOTAL .. Voted ..				67,200	66,000	68,600	65,547
O-(3) Allowances, Honoraria, etc.—							
Travelling allowance—fixed—	*Charged* ..						
Northern Division				*2,352*		*2,640*	
Central Division				*2,352*		*2,640*	
Southern Division				*2,352*		*2,640*	
Travelling allowance—ordinary—	*Charged* ..						
Northern Division				*1,500*		*1,720*	
Central Division				*444*		*360*	
Southern Division				*1,000*		*1,200*	

DETAILED ACCOUNT No. 25-DO. GENERAL ADMINISTRATION. D-Commissioners.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
O-Commissioners—concld.					
O-(3) Allowances, Honoraria, etc.—contd.					
Travelling allowance—fixed—	Voted ..				
Northern Division		740		1,800	
Central Division		180		180	
Southern Division		180		180	
Travelling allowance—ordinary—	Voted ..				
Northern Division		3,150		2,450	
Central Division		2,700		2,800	
Southern Division		3,050		3,050	
House-rent and other allowances—	Voted ..				
Northern Division		....		140	
TOTAL ..	*Charged* ..	*10,000*	*10,000*	*11,200*	*9,316*
	Voted ..	10,000	10,000	10,600	13,601
O-(4) Contingencies—					
Contract contingencies—	Voted ..				
Northern Division		A 2,330		1,898	
Central Division		B 2,760		2,506	
Southern Division		C 1,715		1,390	
Non-contract contingencies—	Voted ..				
Northern Division		D 3,477		3,584	
Central Division		E 2,786		2,600	
Southern Division		F 2,232		2,222	
TOTAL ..	Voted ..	15,300	14,000	14,200	16,092
O-(5) Establishment charges payable to or recoverable from other Governments, mDepartntsetc.—					
Add—Cost of the constables on telephone exchange payable to the Police Department (*vide* page page 171) ..	Voted ..	....		....	91
TOTAL, Commissioners ..	*Charged* ..	*1,30,900*	*1,70,000*	*1,48,000*	*1,44,795*
	Voted ..	1,60,000	1,55,000	1,52,600	1,67,799
		2,90,900	3,25,000	3,00,600	3,12,594

Details.	A	B	C
	Rs.	Rs.	Rs.
Carriage of records ..	1,200	1,100	900
Purchase and repairs of furniture	50	80	140
Books and publications ..	100	150	..
Telephone charges ..	530	690	300
Electric charges ..	240	300	50
Petty supplies ..	210	250	280
Other charges ..	..	190	45
	2,330	2,760	1,715

Details.	D	E	F
	Rs.	Rs.	Rs.
Rents, rates and taxes ..	209	250	..
Service postage and telegrams ..	3,100	2,500	2,100
Pay of inferior servants ..	168	36	132
Total..	3,477	2,786	2,232

DETAILED ACCOUNT No. 25-E.P.Q.R. GENERAL ADMINISTRATION. E-District Administration.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38
		Rs.	Rs.	Rs.	Rs.
District Administration.					
SUMMARY.					
P. General Establishment	*Charged* ..	*5,04,000*	*4,60,000*	*5,07,300*	*4,67,522*
	Voted ..	20,62,800	21,70,000	20,44,800	21,45,352
Q. Sub-divisional Establishment	Voted ..	20,09,400	19,75,000	20,13,100	20,16,378
R. Other Establishment	Voted ..	33,77,500	34,00,000	33,40,700	34,21,214
Lump provision for revision of pay of peons		13,800	....	....	....
TOTAL ..	*Charged* ..	*5,04,000*	*4,60,000*	*5,07,300*	*4,67,522*
	Voted ..	74,63,500	75,45,000	73,98,600	75,82,944
Deduct—					
Fixed amount transferred to "7-Land Revenue—Charges of Administration" on account of officers, establishment, allowances, etc. (*vide* page 56)	*Charged* ..	*—2,01,000*		*—2,01,000*	
	Voted ..	—19,59,000		—19,59,000	
Fixed amount transferred to "7-Land Revenue—Land Records (*vide* page 62)	Voted ..	—12,46,000		—12,46,000	
Fixed amount transferred to "8-Provincial Excise—District Charges—Inspection and Preventive Establishments" on account of establishment charges (*vide* page 69)		—25,500		—25,500	
Fixed amount transferred to "9-Stamps—Superintendence" on account of establishment charges (*vide* page 74)		—16,000		—16,000	
Fixed amount transferred to "27-Administration of Justice, Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 144)		—25,000		—25,000	
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—General Establishment" on account of officers, establishment, allowances, etc. (*vide* page 148) ..	*Charged* ..	*—1,36,000*		*—1,36,000*	
	Voted ..	—4,70,200		—4,70,200	
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 148)		—32,000		—32,000	
Amount transferred to XVII and 18, Irrigation on account of collection charges of irrigation revenue (pages 29 and 90)		—56,000		....	
TOTAL ..	*Charged* ..	*—3,37,000*	*—3,37,000*	*—3,37,000*	....
	Voted ..	—38,29,700	—37,74,000	—37,73,700	—17,63,900
TOTAL, District Administration ..	*Charged* ..	*1,67,000*	*1,23,000*	*1,70,300*	*4,67,522*
	Voted ..	36,33,800	37,71,000	36,24,900	58,19,044

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
P—GENERAL ESTABLISHMENTS—*contd.*							
P-1. GENERAL ESTABLISHMENT.							
P-1 (1) Pay of Officers—							
Collectors and Magistrates (1,000—2,250)	*Charged*	*11*	*13*	*2,71,400*		*2,50,600*	
	Voted	5	5	1,47,051		1,53,812	
Assistant Collectors and Magistrates (*450—1,350*)	*Charged*	*30*	*34*	*2,38,600*		*1,82,100*	
Deputy Collectors and Magistrates and Huzur Mamlatdars (200—1,200)	Voted	39	39	2,42,667		2,39,155	
Head clerks and chitnises to Collectors (200—400)	Voted	37	37	1,12,319		1,10,309	
Probable savings	*Charged*			*—90,000*		*—12,700*	
	Voted			—37		—3,276	
TOTAL	*Charged*			*4,20,000*	*3,80,000*	*4,20,000*	*3,86,477*
	Voted			5,02,000	5,75,000	5,00,000	5,54,215
P-1 (2) Pay of Establishment—							
Clerks—							
Northern Division (25—140)		183	183	1,70,495		1,69,604	
Central Division (25—150)		240	243	2,14,899		2,09,065	
Southern Division (25—140)		150	150	1,25,119		1,27,241	
Servants—							
Northern Division (15—23)		154	156	31,728		32,208	
Central Division (10—22)		174	174	33,028		33,412	
Southern Division (10—20)		116	116	21,268		21,036	
Temporary establishment—							
Northern Division				300		306	
Central Division				360		360	
Leave salary (S. D.)				2,000		....	
Probable savings—							
Northern Division				—10,160		—1,032	
Central Division				—13,537		—18,000	
TOTAL—Voted				5,75,500	5,90,000	5,74,200	5,84,499

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
P-GENERAL ESTABLISHMENTS—*contd.*		Rs.	Rs.	Rs.	
P-1 General Establishments—contd.					
P-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance .. .. fixed ..	*Charged*	*64,608*		*61,500*	
Travelling allowance .. .. ordinary ..	*Charged*	*9,720*		*9,700*	
Do. .. .. fixed	Voted ..	10,788		15,940	
Travelling allowance fixed—	Voted ..				
Northern Division ..	..	15,563		18,476	
Central Division ..	..	29,211		30,771	
Southern Division ..	..	18,768		18,938	
Travelling allowance ordinary—	Voted ..				
Northern Division ..	..	13,300		12,450	
Central Division ..	..	14,200		13,700	
Southern Division ..	..	18,200		16,600	
House-rent and other allowances—	Voted ..				
Northern Division ..	..	6,400		6,297	
Central Division ..	..	216		216	
Southern Division ..	..	180		180	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..	*14,500*		*14,500*	
Probable savings ..	*Charged* ..	*—4,828*		....	
	Voted ..	—12,126*		—10,468	
TOTAL ..	*Charged* ..	*84,000*	*78,000*	*85,700*	*79,868*
	Voted ..	1,14,700	1,30,000	1,23,100	1,35,056
P-1 (4) Contingencies—					
Service postage and telegrams—					
Northern Division ..	..	78,000		71,800	
Central Division ..	..	1,16,500		1,11,500	
Southern Division ..	..	83,600		80,500	
Non-contract contingencies—					
Northern Division ..	..	....		80	
Central Division ..	..	80		..	
Southern Division ..	..	120		120	
TOTAL ..	Voted ..	2,78,300	2,80,000	2,64,000	2,80,304

	Rs.
*Northern Division ..	—4,000
Central Division ..	—4,126
Southern Division ..	—4,000
	—12,126

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
P. GENERAL ESTABLISHMENTS—contd.							
P-1 GENERAL ESTABLISHMENT—concld.							
P-1 (5) Establishment charges payable to or recoverable from other Government and Departments—							
Add—Cost of the constables on the telephone exchange payable to the Police department ..	Voted ..			....		+581	+1,132
Add—Cost of telephone installation payable to Postal Department	Voted ..			+460		+460	....
Add—Special pay and allowances of the Superintendent of Mahableshwar.	*Charged* ..			....		*+1,600*	*+1,177*
	Voted ..			+1,200		....	....
Deduct—Contribution recoverable from Taluqdari Settlement Officer, Local Boards, etc. ..	Voted ..			—660		—641	—666
Total ..	*Charged* ..			....	*2,000*	*+1,600*	*+1,177*
	Voted ..			+1,000	....	+400	+466
TOTAL, P-1 General Establishments ..	*Charged* ..			*5,04,000*	*4,60,000*	*5,07,300*	*4,67,522*
	Voted ..			14,71,500	15,75,000	14,61,700	15,54,540
P-2 TREASURY ESTABLISHMENT.							
P-2 (1) Pay of Officers—							
Mamlatdars—							
Northern Division (200—400)	..	1	1	4,800		4,800	
Central Division (200—400)	..	1	1	3,900		3,700	
Southern Division (200—400)	..	1	1	3,300		4,800	
TOTAL ..	Voted ..			12,000	17,000	13,300	13,285
P-2 (2) Pay of Establishment—							
Head Accountants and clerks, etc.—							
Northern Division (25—300)	..	167	169	1,55,949		1,52,680	
Central Division (25—300)	..	258	258	2,33,587		2,31,135	
Southern Division (25—300)	..	137	137	1,25,953		1,28,107	
Temporary Establishment—							
Northern Division	..			3,240		....	
Central Division	..			1,440		....	
Servants—							
Northern Division (13—20)	..	76	77	14,784		14,724	
Central Division (10—20)	..	70	70	12,940		12,720	
Southern Division (10—17)	..	61	61	10,160		9,672	
Leave salary (S. D.)	..			1,827		....	
Probable savings—							
Northern Division	..			—10,000		—13,000	
Central Division	..			—7,580		—2,038	
TOTAL ..	Voted ..			5,42,300	5,40,000	5,34,000	5,40,185

DETAILED ACCOUNT No. 25-E. P. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
P. GENERAL ESTABLISHMENTS—contd.						
P-2 TREASURY ESTABLISHMENT—concld.						
P-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)— Voted—						
Northern Division			1,080		1,265	
Central Division			1,900		1,800	
Southern Division			900		875	
House-rent and other allowances— Voted—						
Northern Division			3,210		3,155	
Central Division			60		60	
Southern Division			150		145	
Total .. Voted ..			7,300	7,500	7,300	7,026
P-2 (4) Contingencies—						
Contract contingencies—						
Northern Division			A 1,750		1,825	
Central Division			B 3,000		2,910	
Southern Division			C 2,790		2,735	
Non-contract contingencies—						
Pay of inferior servants—						
Northern Division			84		84	
Southern Division			78		78	
Service postage and telegram—						
Northern Division			7,798		7,778	
Central Division			9,300		8,330	
Southern Division			4,500		4,260	
Total .. Voted ..			29,300	30,000	28,000	29,864
P-2 (5) Establishment charges payable to or recoverable from other Governments and Departments, etc.—						
Add—Contribution payable to the Imperial Bank of India on account of pay of their chowkidar .. .. Voted ..			400	500	500	452
TOTAL, Treasury Establishment .. Voted ..			5,91,300	5,95,000	5,83,100	5,90,812
TOTAL, P. GENERAL ESTABLISHMENT .. *Charged* ..			*5,04,000*	*4,60,000*	*5,07,300*	*4,67,522*
TOTAL, P. GENERAL ESTABLISHMENT .. Voted ..			20,62,800	21,70,000	20,44,800	21,45,352

Details.	A	B	C
	Rs.	Rs.	Rs.
Carriage of records ..	..	115	..
Purchase of books and periodicals	25	5	..
Purchase and repairs of furniture	250	275	120
Petty supplies ..	1,350	684	2,270
Lighting charges ..	75	1,590	250
Other charges ..	50	331	150
Total ..	1,750	3,000	2,790

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Q-SUB-DIVISIONAL ESTABLISHMENTS.						
Q-(1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	34	33	1,11,210		1,15,619	
Central Division (200—400)	62	62	1,89,064		1,92,093	
Southern Division (200—400)	50	50	1,55,226		1,71,857	
Leave salary			15,000		....	
Probable savings (Southern Division)			....		—6,969	
Total .. Voted ..			4,70,500	4,60,000	4,72,600	4,75,162
Q-(2) Pay of Establishment—						
Mahalkaris, clerks, etc.—						
Northern Division (25—200)	289	289	2,81,122		2,83,737	
Central Division (25—200)	485	478	4,30,916		4,51,624	
Southern Division (25—200)	432	432	3,80,110		3,81,733	
Servants—						
Northern Division (11—20)	359	357	65,624		66,564	
Central Division (9—20)	586	584	1,02,033		1,00,992	
Southern Division (9—18)	461	461	79,895		78,032	
Temporary establishment—						
Northern Division			3,450		2,790	
Central Division			3,750		5,234	
Southern Division			3,200		4,340	
Leave salary—						
Northern Division			3,000		....	
Central Division			6,600		....	
Southern Division			1,000		....	
Probable savings—						
Central Division			....		— 10,046	
TOTAL .. Voted ..			13,60,700	13,35,000	13,65,000	13,55,052
Q-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Northern Division			20,206		22,640	
Central Division			35,244		39,108	
Southern Division			28,092		31,080	
Travelling allowance (ordinary)—						
Northern Division			24,150		20,800	
Central Division			33,350		28,700	
Southern Division			35,400		31,300	
House-rent and other allowances—						
Northern Division			1,182		1,289	
Central Division			576		583	
TOTAL .. Voted ..			1,78,200	1,80,000	1,75,500	1,86,164
TOTAL, Sub-Divisional Establishments .. Voted ..			20,09,400	19,75,000	20,13,100	20,16,378

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
R-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.						
R-1 (1) Pay of Establishment—						
Talatis—						
Northern Division (20—40)	1,056	1,054	4,40,925		4,47,173	
Central Division („)	1,823	1,822	7,41,648		7,52,754	
Southern Division („)	647	647	2,81,829		2,82,091	
Servants—Southern Division—10 (14), 98 (12)	108	109	6,598		6,920	
Leave salary—						
Northern Division			3,000		....	
Central Division			8,000		4,000	
Southern Division			2,000		....	
Probable savings—						
Northern Division			....		— 4,038	
Total .. Voted ..			14,84,000	14,85,000	14,88,900	14,85,724
R-1 (2) Allowances, Honoraria, etc.—						
Allowances to village accountants—						
Northern Division			240		120	
Central Division			75,900		73,720	
Southern Division			2,27,000		2,17,750	
Allowances to village servants useful to Government—						
Northern Division			1,19,000		1,14,460	
Central Division			31,300		30,070	
Southern Division			1,38,800		1,35,120	
Allowances to Heads of village police and watchmen—						
Northern Division			1,26,400		1,21,730	
Central Division			2,04,200		1,97,380	
Southern Division			2,06,000		2,01,550	
Travelling allowance (fixed)—						
Northern Division			40		36	
Central Division			40		36	
Travelling allowance (ordinary)—						
Northern Division			4,500		4,220	
Central Division			3,400		3,200	
Southern Division			3,700		2,900	
House-rent and other allowances—						
Northern Division			1,380		1,208	
Total .. Voted ..			11,41,900	11,50,000	11,03,500	11,49,923

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—concld.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
R-OTHER ESTABLISHMENTS—concld.				
R-1 (3) Contingencies—				
Fixed contingencies to talatis—				
Northern Division	12,672		21,072	
Central Division	21,864		32,258	
Southern Division	7,764		11,610	
Other non-contract contingencies—				
Central Division	6,100		5,880	
Southern Division	19,100		18,680	
TOTAL .. Voted	67,500	65,000	89,500	94,065
TOTAL, Pay and Allowances to District and Village Officers .. Voted	26,93,400	27,00,000	26,81,900	27,29,712
R-2 PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.				
R-2 (1) Allowances, Honoraria, etc.—				
Village executive officers—				
Northern Division	1,26,000		1,19,310	
Central Division	2,67,800		2,58,020	
Southern Division	93,600		90,210	
Remuneration for the collection of land revenue—				
Northern Division	1,900		2,400	
Central Division	21,500		20,370	
Southern Division	47,000		45,590	
Rewards—				
Northern Division	150		200	
Central Division	150		150	
Southern Division	100		50	
TOTAL .. Voted	5,58,200	5,75,000	5,36,300	5,68,250
R-2 (2) Contingencies—				
Village executive officers—				
Northern Division	37,000		35,890	
Central Division	61,400		59,550	
Southern Division	26,300		25,700	
Non-contract contingencies—				
Northern Division	200		400	
Southern Division	1,000		960	
TOTAL .. Voted	1,25,900	1,25,000	1,22,500	1,22,252
TOTAL, Pargana and village watandars and village expenses .. Voted	6,84,100	7,00,000	6,58,800	6,91,502
TOTAL, OTHER ESTABLISHMENTS .. Voted	33,77,500	34,00,000	33,40,700	34,21,214

DETAILED ACCOUNT No. 25-G-S.
GENERAL ADMINISTRATION.
G-Miscellaneous.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
S-DISCRETIONARY GRANTS BY HEADS OF PROVINCES.	Rs.	Rs.	Rs.	Rs.
S-(1) Contingencies—				
Discretionary grants of the Governor	25,000		25,000	
TOTAL, Discretionary grants by Heads of Provinces .. Voted ..	25,000	25,000	25,000	25,000

DETAILED ACCOUNT No. 25-G-T.
GENERAL ADMINISTRATION.
G-Miscellaneous.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
T-MISCELLANEOUS.				
T-(1) Allowances, Honoraria, etc.—				
Passages to England for candidates of the I.C.S.	....		....	
TOTAL, Miscellaneous .. *Charged* ..	....	....	....	*560*

DETAILED ACCOUNT No. 25-G-U.
GENERAL ADMINISTRATION.
G-Miscellaneous.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
U-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS.				
U-(1) Charges in connection with the Village Uplift (Financed from Provincial Revenues)—				
U-1 (1) Pay of Establishment—				
Commissioner, N. D.	1,320			
Commissioner, C. D.	5,600			
Commissioner S. D.	3,880			
Programme Directors	3,000			
Total .. Voted ..	13,800			
U-1 (2) Allowances, Honoraria, etc.—				
Commissioner, N. D.	....			
Commissioner, C. D.	2,400			
Commissioner, S. D.	2,300			
Total .. Voted ..	4,700			
U-1 (3) Contingencies—				
Commissioner, N. D.	4,800			
Commissioner, C. D.	2,100			
Commissioner, S. D.	3,500			
Total .. Voted ..	10,400			
U-1 (4) Grant-in-aid—				
Commissioner, N. D.	13,200			
Commissioner, C. D.	4,900			
Commissioner, S. D.	5,000			
Total .. Voted ..	23,100			
Total, Provincial Scheme—Voted ..	52,000	63,000	56,000	
U-(2) Charges in connection with the economic development and improvement of rural areas (Financed from the Government of India grants)—				
Commissioner N. D.	13,400		1,90,200	
Commissioner, C. D.	61,800			
Commissioner, S. D.	84,800			
Total, .. Voted ..	1,60,000	1,84,000	1,90,200	
GRAND TOTAL .. Voted ..	2,12,000	2,47,000	2,46,200	....

DETAILED ACCOUNT No. 25-H.A U. GENERAL ADMINISTRATION. H-Charges in England.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
H.A-Secretary of State for India.					
H.A.U-(a) (1) Leave salaries and deputation pay	*Charged* ..	*800*	*1,640*	....	*12,474*
H.A.U-(a) (2) University subventions	Voted ..	9,600	10,840	9,240	....
Deduct—1/5th portion recoverable from Sind Government ..	..	—1,900	—2,184	—1,850	....
Net	Voted ..	7,700	8,656	7,390	6,514
H.A.U-(a) (3) Equipment and travelling allowance of the Governor.	*Charged* ..	....		....	*26,667*
H.A.U-(a) (4) Cost of passages	*Charged* ..	....		....	*1,312*
H.A.U-(b) Loss or gain by exchange	*Charged* ..	....	*10*	....	*—210*
	Voted ..	....	44	....	—42
TOTAL, H.A-Secretary of State for India ..	*Charged* ..	*800*	*1,650*	....	*40,243*
	Voted ..	7,700	8,700	7,390	6,472

DETAILED ACCOUNT No. 25-H.B-V. GENERAL ADMINISTRATION. H-Charges in England.					
H.B-High Commissioner for India.					
H.B.V-(a) (1) Leave salaries and deputation pay	*Charged* ..	*1,95,000*	*1,70,173*	*1,56,040*	*1,27,022*
	Voted ..	12,000	3,520	7,800	20,851
H.B.V-(a) (2) Sterling overseas pay	*Charged* ..	*42,840*	*46,240*	*62,000*	*54,728*
H.B.V-(a) (3) Stores for India	Voted ..	400	360	360	249
H.B.V-(a) (4) Allowances for selected candidates for I.C.S. ..	*Charged* ..	*27,960*	*33,680*	*37,400*	*34,728*
H.B.V-(b) Share of the cost of High Commissioner's establishment.	Voted ..	1,05,400	1,03,720	96,040	1,00,413
H.B.V-(c) Loss or gain by exchange	*Charged* ..	....	*1,307*	....	*—1,156*
	Voted ..	....	560	....	—630
TOTAL, H.B-High Commissioner for India ..	*Charged* ..	*2,65,800*	*2,51,400*	*2,55,440*	*2,15,322*
	Voted ..	1,17,800	1,08,160	1,04,200	1,20,883

27-ADMINISTRATION OF JUSTICE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A. HIGH COURT	Charged ..	27-A	13,08,000	13,31,900	14,93,400	15,10,432
B. LAW OFFICERS	Charged ..		24,000	24,000	36,000	32,755
	Voted ..	27-B	2,58,800	2,81,000	2,79,800	2,96,832
C. ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE ..	Voted ..	27-C	53,000	52,000	52,000	50,472
D. OFFICIAL ASSIGNEE	Charged ..	27-D	1,13,300	1,16,100	(a)	(a)
E. CORONER'S COURT	Voted ..	27-E	12,300	12,000	12,200	12,478
F. PRESIDENCY MAGISTRATES' COURTS	Voted ..	27-F	2,95,300	2,84,000	2,75,000	2,76,539
G. CIVIL AND SESSIONS COURTS	Charged ..		2,48,300	1,98,000	1,94,500	1,77,325
	Voted ..	27-G	28,95,700	29,41,000	29,29,800	29,69,939
H. COURTS OF SMALL CAUSES	Voted ..	27-H	3,98,200	3,97,000	3,94,800	3,96,570
I. CRIMINAL COURTS	Charged ..		1,36,000	1,36,000	1,36,000	....
	Voted ..	27-I	7,15,400	7,27,000	7,02,000	3,78,360
J. PLEADERSHIP AND MUKHTEARSHIP EXAMINATION CHARGES	Charged ..		4,200	5,000	4,000	4,142
K. CHARGES IN ENGLAND	Charged ..		1,03,200	1,34,200	1,74,800	1,48,132
	Voted ..	27-K	20,100	9,100	32,700	16,379
L. LOSS OR GAIN BY EXCHANGE	Charged ..		....	684	....	—770
	Voted ..		....	46	....	—85
For rounding ..	Charged ..		....	+116	+300	
	Voted ..		+200	—146	—300	
		TOTAL ..	65,86,000	66,49,000	67,17,000	62,69,500
		Charged ..	19,37,000	19,46,000	20,39,000	18,72,016
		Voted ..	46,49,000	47,03,000	46,78,000	43,97,484

ADMINISTRATION OF JUSTICE.
A-High Court.

SUMMARY.

A-1. JUDGES		5,19,000	5,35,000	5,66,900	6,00,400
A-2. ORIGINAL SIDE :— (a) PROTHONOTARY AND SENIOR MASTER		2,32,300	2,34,000	2,44,700	2,34,501
(b) TRANSLATORS		87,800	85,000	86,900	86,031
A 3. APPELLATE SIDE :— (a) REGISTRAR		1,71,800	1,80,000	1,78,100	1,76,914
(b) REPORTER		14,500	14,700	14,500	14,848
(c) TRANSLATORS		42,000	44,200	42,400	42,146
A-4. COMMISSIONER FOR TAKING ACCOUNTS		31,000	31,400	31,100	31,182
A-5. TAXING MASTER		29,300	29,000	28,900	28,815
A-6. INSOLVENCY REGISTRAR		25,100	26,100	26,200	26,618
A-7. CLERK OF THE CROWN		14,700	14,700	14,800	13,445
A-8. SHERIFF		33,000	31,300	33,600	32,457
A-9. COURT RECEIVER AND LIQUIDATOR		1,07,500	1,06,500	1,11,700	1,09,296
A-10. OFFICIAL ASSIGNEE		....	....	1,13,600	1,13,779
TOTAL ..	Charged ..	13,08,000	13,31,900	14,93,400	15,10,432

(a) Included under the minor head "A—High Court."

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 JUDGES.						
A-1 (1) Pay of Officers—						
Chief Justice and puisne judges (4,000—5,000)	10	10	4,92,000		4,92,000	
Temporary judges (4,000)	3	1	48,000		1,12,000	
Assistant judges under training			6,800		3,000	
Lump deduction for probable savings			−30,500		−42,000	
Total ..			5,16,300	5,33,000	5,65,000	5,90,721
A-1 (2) Allowances, Honoraria, etc.—						
Travelling allowance			2,000		1,500	
Compensatory allowance to assistant judges under training ..			700		400	
Total ..			2,700	2,000	1,900	9,679
Total .. *Charged* ..			5,19,000	5,35,000	5,66,900	6,00,400
A-2 ORIGINAL SIDE.						
(a) Prothonotary and Senior Master.						
A-2 (a) (1) Pay of Officers—						
Prothonotary and Senior Master and other officers (275—2,000) ..	10	10	74,800	75,000	75,800	74,187
A-2 (a) (2) Pay of Establishment—						
Superior establishment (50—400)	63	63	1,07,300		1,07,087	
Inferior establishment (23—30)	48	48	14,600		14,081	
Temporary establishment			4,100		6,232	
Tour of inspection			....		9,000	
Total ..			1,26,300	1,27,000	1,36,400	1,29,427
A-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			700		....	
House-rent and other allowances			....		1,700	
Total ..			700	1,000	1,700	1,629
Carried over ..			2,01,800	2,03,000	2,13,900	2,05,243

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-2-ORIGINAL SIDE—contd.			Rs.	Rs.	Rs.	Rs.
(a) Prothonotary and Senior Master—contd.						
Brought forward ..			*2,01,800*	*2,03,000*	*2,13,900*	*2,05,243*
A-2 (a) (4) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies			*1,200*			
Purchase of books and publications			*1,000*			
Purchase and repairs of furniture			*500*			
Binding and die-stamping charges			*500*		*3,700*	
Stitching charges for peons' uniforms			*290*			
Telephone charges			*210*			
Non-contract contingencies—						
Rents, rates and taxes			*2,200*			
Service postage and telegrams			*82*			
Audit fees			*800*			
Section work charges			*800*		*14,100*	
Lighting charges			*7,850*			
Water charges			*1,500*			
Subscription for daily cause list			*368*			
Tiffin charges for the delegates to the Parsi Chief Matrimonial Court.			*300*			
Pay of inferior servants			*900*		*800*	
Total ..			*18,500*	*19,000*	*18,600*	*17,037*
A-2 (a)(5) Establishment charges payable to other Government etc.— Cost of Accountant General's establishment doing work for the High Court			*12,000*	*12,000*	*12,200*	*12,221*
TOTAL .. *Charged* ..			*2,32,300*	*2,34,000*	*2,44,700*	*2,34,501*
(b) Translators.						
A-2 (b) (1) Pay of Establishment—						
Superior establishment (50—650)	37	37	*85,646*		*84,873*	
Inferior establishment (23—27)	6	6	*1,754*		*1,627*	
Total ..			*87,400*	*84,700*	*86,500*	*85,705*
A-2 (b) (2) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			*100*		....	
House-rent and other allowances			....		*100*	
Total ..			*100*	....	*100*	*96*
A-2 (b) (3) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies			*95*			
Purchase of books and publications			*40*		*245*	
Purchase and repairs of furniture			*90*			
Other charges			*20*			
Non-contract contingencies—						
Service postage and telegrams			*55*		*55*	
Total ..			*300*	*300*	*300*	*230*
TOTAL .. *Charged* ..			*87,800*	*85,000*	*86,900*	*86,031*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE.						
(a) Registrars.						
A-3 (a) (1) Pay of Officers—						
Registrar (1,500—2,000)+S. P.	1	1	20,200		19,200	
Deputy and Assistant Registrars (550—800)	2	2	17,600		16,800	
Leave salary			....		700	
Total ..			37,800	37,000	36,700	35,951
A-3 (a) (2) Pay of Establishment—						
Superior establishment (30—400)	57	57	1,13,635		1,10,573	
Inferior establishment (23—33)	41	41	12,716		12,069	
Temporary establishment			200		3,906	
Leave salary			....		2,452	
Probable Saving			—2,851		....	
Total ..			1,23,700	1,29,000	1,29,000	1,25,939
A-3 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			1,200		....	
Travelling allowance			....		100	
House-rent and other allowances			....		1,000	
Total ..			1,200	3,000	1,100	2,930
A-3 (a) (4) Contingencies—						
Contract contingencies—						
Telephone charges			510		4,600	
Purchase and repairs of furniture			500			
Stationery and other petty supplies			1,590			
Purchase of books and publications			1,900			
Non-contract contingencies—						
Service postage and telegrams			2,500		6,700	
Audit fees			900			
Law text books			1,200			
Total ..			9,100	11,000	11,300	12,094
TOTAL .. *Charged* ..			1,71,800	1,80,000	1,78,100	1,76,914
(b) REPORTER.						
A-3 (b) (1) Pay of Officers—						
Reporter (1,000)	1	1	12,000	12,000	12,000	12,000
A-3 (b) (2) Pay of Establishment—						
Superior establishment (100—200)	1	1	2,400	2,600	2,400	2,701
A-3 (b) (3) Contingencies—						
Contract contingencies (Stationery and other Petty Supplies) ..			100	100	100	147
TOTAL .. *Charged* ..			14,500	14,700	14,500	14,848

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE—contd.						
(c) TRANSLATORS.						
A-3 (c) (1) Pay of Establishment—						
Superior establishment (50—300)	19	*19*	*44,651*		43,036	
Inferior establishment (23)	1	*1*	*275*		264	
Lump deduction for probable savings			*—2,926*		—1,000	
Total ..			*42,000*	44,200	42,300	42,098
A-3 (c) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	100	48
TOTAL .. *Charged* ..			*42,000*	44,200	42,400	42,146
A-4 COMMISSIONER FOR TAKING ACCOUNTS.						
A-4 (1) Pay of Officers—						
Master and Registrar in Equity (1,600)	1	*1*	*19,200*	19,200	19,200	19,200
A-4 (2) Pay of Establishment—						
Superior establishment (50—300)	6	*6*	*10,774*		10,576	
Inferior establishment (23—27)	3	*3*	*885*		845	
Lump deduction for probable savings			*—659*		—321	
Total ..			*11,000*	11,400	11,100	11,234
A-4 (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			*100*		....	
House-rent and other allowances			....		100	
Total ..			*100*	100	100	48
A-4 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..			*340*		340	
Non-contract contingencies—						
Service postage and telegrams			*10*		} 360	
Audit fees			*350*			
Total ..			*700*	700	700	700
TOTAL .. *Charged* ..			*31,000*	31,400	31,100	31,182
A-5-TAXING MASTER.						
A-5 (1) Pay of Officers—						
Taxing Master (750—25—875)	1	*1*	*10,500*		10,500	
Assistant Taxing Master (600—15—675)	1	*1*	*7,600*		7,400	
Total ..			*18,100*	17,900	17,900	17,881
A-5 (2) Pay of Establishment—						
Superior establishment (50—200)	7	*7*	*10,243*		9,976	
Inferior establishment (23)	2	*2*	*550*		524	
Probable savings			*—93*			
Total ..			*10,700*	10,700	10,500	10,446
A-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			*100*		....	
House-rent and other allowances			....		100	
Total ..			*100*	....	100	48
A-5 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..			*85*		85	
Non-contract contingencies—						
Service postage and telegrams			*10*		} 315	
Audit fees			*305*			
Total ..			*400*	400	400	440
TOTAL .. *Charged* ..			*29,300*	29,000	28,900	28,815

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-6 INSOLVENCY REGISTRAR.			Rs.	Rs.	Rs.	Rs.
A-6 (1) Pay of Officers—						
Insolvency Registrar (725—25—850)	1	1	10,200	10,100	10,200	10,050
A-6 (2) Pay of Establishment—						
Superior establishment (60—250)	8	8	11,607		12,954	
Inferior establishment (23—27)	4	4	1,216		1,108	
Lump deduction for probable savings			—23		—262	
Total ..			12,800	14,000	13,800	14,470
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	100	48
A-6 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..			45		45	
Non-contract contingencies—						
Service postage and telegrams			6		} 2,055	
Audit fees			2,000			
Section work charges			49			
Total ..			2,100	2,000	2,100	2,050
TOTAL .. *Charged* ..			25,100	26,100	26,200	26,618
A-7 CLERK OF THE CROWN.						
A-7 (1) Pay of Officers—						
Clerk of the Crown (500)	1	1	6,000	6,000	6,000	6,000
A-7 (2) Pay of Establishment—						
Superior establishment (75—300)	3	3	5,535		5,364	
Inferior establishment (23—24)	2	2	562		536	
Leave Salary			103		....	
Total ..			6,200	6,000	5,900	5,458
A-7 (3) Allowances, Honoraria, etc.—						
House rent and other allowance			....	....	100	24
A-7 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..			75		75	
Non-contract contingencies—						
Service postage and telegrams			50		} 325	
Section work charges			275			
Other supplies and services—						
Diet and road money to witnesses			2,100		2,400	
Total ..			2,500	2,700	2,800	1,963
TOTAL .. *Charged* ..			14,700	14,700	14,800	13,445
A-8 SHERIFF.						
A-8 (1) Pay of Establishment—						
Superior establishment (50—750)	10	10	24,038		24,605	
Inferior establishment (23—27)	10	10	2,920		2,795	
Leave Salary			142		....	
Total ..			27,100	27,000	27,400	26,932
A-8 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			....		200	
Travelling allowance (fixed)			300		....	
Total ..			300	300	200	265
A-8 (3) Contingencies—						
Contract contingencies—						
Telephone charges			220		} 1,750	
Advertisement charges			900			
Conveyance charges for serving summons			225			
Other charges			255			
Non-contract contingencies (service postage and telegrams) ..			30		100	
Other supplies and services (Sessions charges)			3,970		4,150	
Total ..			5,600	4,000	6,000	5,260

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-9 COURT RECEIVER AND LIQUIDATOR.						
A-9 (1) Pay of Officers—						
Court Receiver and Liquidator (1700—2000)	1	*1*	*20,900*		*25,958*	
Other officers (250—875)	3	*3*	*18,600*		*17,942*	
Total ..			*39,500*	*38,800*	*43,900*	*42,864*
A-9 (2) Pay of Establishment—						
Superior establishment (50—375)	34	*34*	*50,685*		*51,492*	
Inferior establishment (23—29)	9	*9*	*2,596*		*2,508*	
Lump deduction for probable savings			*—1,181*		*—2,000*	
Total ..			*52,100*	*51,700*	*52,000*	*52,021*
A-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			*200*		....	
House-rent and other Allowances			....		*100*	
Total ..			*200*	*300*	*100*	*111*
A-9 (4) Contingencies—						
Contract contingencies—						
Lighting charges			*500*		} *1,300*	
Petty expenses			*460*			
Purchase and repairs of furniture			*340*			
Non-contract contingencies—						
Rents			*14,400*		*14,400*	
Total ..			*15,700*	*15,700*	*15,700*	*14,300*
TOTAL .. *Charged* ..			*1,07,500*	*1,06,500*	*1,11,700*	*1,09,296*
A-10 OFFICIAL ASSIGNEE.						
A-10 (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)	1				*25,350*	
Other officers (250—875)	3				*21,050*	
Total ..					*46,400*	*46,183*
A-10 (2) Pay of Establishment—						
Superior establishment (50—375)	33				*58,136*	
Inferior establishment (20—26)	17				*4,664*	
Lump deduction for probable savings					*—2,500*	
Total ..					*60,300*	*60,782*
A-10 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances					*700*	*660*
A-10 (4) Contingencies—						
Contract contingencies					*600*	
Non-contract contingencies					*5,600*	
Total ..					*6,200*	*6,154*
TOTAL .. *Charged* ..			(*a*)	(*a*)	*1,13,600*	*1,13,779*

(*a*) Shown under the minor head "D-Official Assignee".

DETAILED ACCOUNT No. 27-B. **ADMINISTRATION OF JUSTICE.** **B-Law Officers—**		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
B-1 Presidency Law Officers	*Charged* ..			*24,000*	*24,000*	*36,000*	*32,755*
	Voted ..			50,100	72,000	81,600	82,732
B-2 High Court Pleader	Voted ..			52,900	51,000	51,300	53,491
B-3 Mofussil Establishment	Voted ..			1,55,800	1,58,000	1,46,900	1,60,609
	TOTAL ..			2,82,800	3,05,000	3,15,800	3,29,587
	Charged ..			*24,000*	*24,000*	*36,000*	*32,755*
	Voted ..			2,58,800	2,81,000	2,79,800	2,96,832
DETAILS.							
B-1 PRESIDENCY LAW OFFICERS.							
B-1 (1) Pay of Officers—							
Advocate General (1,600)	*Charged* ..	1	1	*19,200*		*31,200*	
Government Solicitors (500)	Voted ..	1	1	6,000		36,000	
Public Prosecutor Bombay (500)	..		1	6,000		....	
Total ..	*Charged* ..			*19,200*	*19,200*	*31,200*	*27,955*
	Voted ..			12,000	28,000	36,000	36,000
B-1 (2) Allowances, Honoraria, etc.—							
Allowance to Advocate General for establishment and other charges	*Charged* ..			*4,800*		*4,800*	
Allowance to Government Solicitor for establishment and other charges	Voted ..			....		12,000	
Allowances to Public Prosecutor, Bombay ..	Voted ..			6,000			
Fees under the Wakf Act	Voted ..			....		100	
Total ..	*Charged* ..			*4,800*	*4,800*	*4,800*	*4,800*
	Voted ..			6,000	10,000	12,100	12,089
B-1 (3) Contingencies—							
Contract contingencies (Stationery and other petty supplies)	..			(a) 100		410	
Non-contract contingencies	..			....		110	
Other supplies and services (Law charges)	..			32,000		32,980	
Total ..	Voted ..			32,100	34,000	33,500	34,643
	TOTAL ..			74,100	96,000	1,17,600	1,15,487
	Charged ..			*24,000*	*24,000*	*36,000*	*32,755*
	Voted ..			50,100	72,000	81,600	82,732

(a) Advocate General .. .. Rs. 100

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-2 HIGH COURT PLEADER (a)			Rs.	Rs.	Rs.	Rs.
B-2 (1) Pay of Officers—						
Government Pleader (500)	1	1	6,000	6,000	6,000	6,000
B-2 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7	9,471		9,190	
Inferior establishment (23—25)	3	3	829		810	
Total ..			10,300	10,000	10,000	9,889
B-2 (3) Allowances, Honoraria, etc.—						
Fees in Government civil and criminal cases			28,500		27,152	
House-rent and other allowances			....		48	
Total ..			28,500	27,000	27,200	28,818
B-2 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..			160		160	
Non-contract contingencies (service postage and telegrams) ..			250		230	
Other supplies and services			(b) 7,690		7,710	
Total ..			8,100	8,000	8,100	8,784
TOTAL .. Voted ..			52,900	51,000	51,300	53,491
B-3 MOFUSSIL ESTABLISHMENT. (c)						
B-3 (1) Pay of Officers—						
Government Pleaders (100—200)	19	19	26,200	27,000	26,700	26,700
B-3 (2) Pay of Establishment— (d)						
Superior establishment (25—80)	28	29	21,101		20,584	
Inferior establishment (10)	1	1	120		216	
Probable savings			—221		....	
Total ..		..	21,000	21,000	20,800	21,306
B-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100		100	
House-rent and other allowances			200		160	
Fees in Government civil and criminal cases			98,300		90,840	
Total ..			98,600	1,00,000	91,100	1,05,147
B-3 (4) Contingencies—						
Other supplies and services (Law charges)			22,000	22,000	22,300	21,456
B-3 (5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—12,000	—12,000	— 14,000	— 14,000
TOTAL .. Voted ..			1,55,800	1,58,000	1,46,900	1,60,609

(a) Expenditure controlled by the Remembrancer o fLegal Affairs.
(b) Includes the following provisions :—

	Rs.
Fees to pleaders in murder cases—	
(1) Clerk of the Crown	3,000
(2) Registrar, Appellate Side	2,350
(3) Government Pleader	2,290
Allowance to special interpreter—	
(4) Clerk of the Crown	50
	7,690

(c) Expenditure except the provision under " Pay of Establishment " is controlled by the Remembrancer of Legal Affairs.
(d) The expenditure is controlled by the Home Department.

DETAILED ACCOUNT No. 27C. ADMINISTRATION OF JUSTICE. C-Administrator General and Official Trustee.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers						
Administrator General and Official Trustee (1,750—2,250) ..	1	1	25,200	24,000	24,000	22,800
C-(2) Pay of Establishment—						
Superior establishment (50—350)	9	9	16,108		15,623	
Inferior establishment (23—29)	7	7	2,128		1,977	
Leave salary			....		400	
Probable savings			—636		....	
Total ..			17,600	18,000	18,000	17,605
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			200		....	
House-rent and other allowances			....		200	
Total ..			200	200	200	192
C-(4) Contingencies—						
Contract contingencies—						
Telephone charges			270		} 650	
Purchase and repairs of furniture			200			
Purchase of books, etc.			100			
Other petty supplies			80			
Non-contract contingencies—						
Rents			9,000		} 9,150	
Service postage and telegrams			350			
Total ..			10,000	9,800	9,800	9,875
TOTAL .. Voted ..			53,000	52,000	52,000	50,472

DETAILED ACCOUNT No. 27-D ADMINISTRATION OF JUSTICE D-Official Assignee	1938–39.	1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
D (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)		1	*25,950*			
Other officers (250—875)		3	*21,195*			
Probable Savings			*—1,345*			
Total ..			*45,800*	*47,000*		
D (2) Pay of Establishment—						
Superior establishment (50—375)		33	*59,012*			
Inferior establishment (23—29)		17	*4,868*			
Lump deduction for probable savings			*—2,680*			
Total ..			*61,200*	*62,500*		
Carried over ..			*1,07,000*	*1,09,500*	(*a*)	(*a*)

DETAILED ACCOUNT No. 27D. ADMINISTRATION OF JUSTICE. D-Official Assignee.	Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-OFFICIAL ASSIGNEE—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			*1,07,000*	*1,09,500*	(*a*)	(*a*)
D (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			*500*			
Total ..			*500*	*600*		
D (4) Contingencies—						
Contract Contingencies—						
Telephone charges			*210*			
Stationery and other petty supplies			*390*			
Purchase of books and publications			*100*			
Non-contract Contingencies—						
Rents			*420*			
Service postage and telegrams			*1,280*			
Audit fees			*2,800*			
Section work charges			*600*			
Total ..			*5,800*	*6,000*		
TOTAL .. *Charged* ..			*1,13,300*	*1,16,100*	(*a*)	(*a*)

DETAILED ACCOUNT No. 27E ADMINISTRATION OF JUSTICE. E-Coroner's Court.	Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
E-(1) Pay of Officers—						
Coroner (500)	1	1	6,000	6,000	6,000	6,000
E-(2) Pay of Establishment—						
Special pay to Sub-Assistant Surgeon			360		360	
Inferior establishment (23—28)	5	5	1,416		1,406	
Leave salary			24		34	
Total ..			1,800	2,000	1,800	1,367
E-(3) Allowances, Honoraria, etc.— Travelling allowance (fixed)			1,000	1,000	1,000	1,080
E-(4) Contingencies—						
Contract Contingencies—						
Telephone charges			390		}	
Conveyance hire to jurors			335		} 965	
Allowance for post-mortem work			180		}	
Petty supplies			60		}	
Non-contract Contingencies—						
Service postage and telegrams			35		35	
Total ..			(*b*) 1,000	1,000	1,000	1,084
E-(5) Establishment charges payable to other Governments, etc.—						
Add—(1) Amount transferred from "29, Police" on account of 2/5 pay of the Police Surgeon, Bombay (Page 170)			1,920		1,800	
(2) Compensatory allowance to do. 171			196		216	
(3) Conveyance allowance to do. 171			384		384	
Total ..			2,500	2,000	2,400	2,947
TOTAL .. Voted ..			12,300	12,000	12,200	12,478

(*a*) Included under the minor head "A-High Court".

		Rs.
(*b*) Coroner .. } Police Surgeon .. } Contract contingencies .. }	Coroner	725
	Police Surgeon	240
		965
Coroner's Non-contract contingencies		35
		1,000

DETAILED ACCOUNT No. 27-E. **ADMINISTRATION OF JUSTICE.** **F-Presidency Magistrates' Courts.**	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
F-(1) Pay of Officers—						
Chief Presidency Magistrate and other officers (500—2,000) ..	9	11	1,46,052		1,31,700	
Leave salary			....		2,300	
Lump deduction			—7,852		....	
Total ..			1,38,200	1,36,000	1,34,000	1,30,321
F-(2) Pay of Establishment—						
Superior establishment (50—310)	47	47	96,858		97,010	
Inferior establishment (23—30)	42	42	12,258		11,914	
Temporary establishment			21,552		11,076	
Leave salary			332		....	
Total ..			1,31,000	1,23,000	1,20,000	1,18,609
F-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			7,200		1,200	
House-rent and other allowances			....		1,200	
Total ..			7,200	3,000	2,400	2,932
F-(4) Contingencies—						
Contract contingencies—						
Telephone charges			2,410		10,030	
Lighting charges			4,400			
Water charges			150			
Purchase of books and publications			500			
Other Charges			640			
Purchase and repair of furniture			1,400			
Garden expenses			200			
Conveyance charges			500			
Stationery and other petty supplies			300			
Non-contract contingencies—						
Rent			10,220		13,462	
Service postage and telegrams			400			
Water charges			2,200			
Telephone charges			180			
Pay of inferior servants			2,400		2,208	
Other supplies and services (Diet and road money to witnesses) ..			1,300		1,100	
Total ..			27,200	30,000	26,800	33,361
F-(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution from the Bombay Municipality and from the society for the prevention of cruelty to animals			—8,300	—8,000	— 8,200	—8,684
TOTAL .. Voted ..			2,95,300	2,84,000	2,75,000	2,76,539

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
G-1 District and Sessions Judges	*Charged* ..			*2,48,300*	*1,98,000*	*1,94,500*	*1,77,325*
	Voted ..			8,43,600	9,05,000	8,59,700	9,08,756
G-2 Subordinate Judges	Voted ..			16,42,200	16,30,000	16,60,300	16,50,800
G-3 Process-serving Establishment	Voted ..			4,09,900	4,06,000	4,09,800	4,10,383
TOTAL ..				31,44,000	31,39,000	31,24,300	31,47,264
	Charged ..			*2,48,300*	*1,98,000*	*1,94,500*	*1,77,325*
	Voted ..			28,95,700	29,41,000	29,29,800	29,69,939
DETAILS.							
G-1 DISTRICT AND SESSIONS JUDGES.							
G-1 (1) Pay of Officers—							
Civil and Sessions judges and other officers .. .. (*650—3,000*) ..	*Charged* ..	*10*	12	*2,38,550*		*1,83,500*	
(750—2,250) ..	Voted ..	17	15	2,49,532		2,78,100	
Assistant Judges under training ..	.. ..			*21,100*		*22,400*	
Lump deduction for probable savings	*Charged* ..			*—23,650*		*—19,000*	
	Voted ..			—532		....	
Total ..	*Charged* ..			*2,36,000*	*1,89,000*	*1,86,900*	*1,66,291*
	Voted ..			2,49,000	3,06,000	2,78,100	3,14,493
G-1 (2) Pay of Establishment—							
Superior establishment (20—200)	..	341	339	3,54,028		3,55,952	
Inferior establishment (13—22)	..	196	197	38,556		38,448	
Temporary establishment	..			16,700		16,000	
Lump deduction for probable savings	..			—4,584		—9,000	
Total ..	Voted ..			4,04,700	4,07,000	4,01,400	4,04,514
-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*6,000*		*5,900*	
	Voted ..			16,100		16,500	
House-rent and other allowances	Voted ..			4,200		5,800	
Fees to Government examiner of questioned documents	Voted ..			500		800	
Charges for giving evidence in explosive cases	.. ..			200		....	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..			*6,300*		*1,700*	
Total ..	*Charged* ..			*12,300*	*9,000*	*7,600*	*11,034*
	Voted ..			21,000	25,000	23,100	23,236
G-1 (4) Contingencies—							
Contract contingencies—							
Telephone charges	..			1,993		40,000 (Telephone charges to Other charges)	
Lighting charges	..			4,705			
Purchase of books and publications ..	..			11,265			
Purchase and repairs of furniture ..	..			8,425			
Stitching charges for peons' uniforms ..	..			300			
Carriage of records and muddemal ..	..			3,940			
Stationery and other petty supplies ..	..			9,198			
Other charges	..			2,174			
Non-contract contingencies—							
Rents, rates and taxes	..			29,400		71,078 (Rents, rates and taxes; Service postage and telegrams)	
Service postage and telegrams	..			51,000			
Pay of inferior servants	..			2,500		2,522	
Other supplies and services (Diet and road money to witnesses)	..			44,000		43,500	
Total ..	Voted ..			1,68,900	1,67,000	1,57,100	1,66,513
TOTAL ..				10,91,900	11,03,000	10,54,200	10,86,081
	Charged ..			*2,48,300*	*1,98,000*	*1,94,500*	*1,77,325*
	Voted ..			8,43,600	9,05,000	8,59,700	9,08,756

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
F-2 SUBORDINATE JUDGES.						
G-2 (1) Pay of Officers—						
Sub-Judges (250—850)	134	134	6,75,219	....	6,88,300	
Probable savings			—5,219		....	
Total ..			6,70,000	6,57,000	6,88,300	6,75,548
G-2 (2) Pay of Establishment—						
Superior establishment (25—140)	989	992	8,44,099		8,57,708	
Inferior establishment (10—20)	410	412	72,192		72,328	
Temporary establishment			34,900		34,364	
Lump deduction for probable savings			—6,291		—20,000	
Total ..			9,44,900	9,44,000	9,44,400	9,47,007
G-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			23,100		22,000	
House-rent and other allowances			4,200		5,600	
Total ..			27,300	29,000	27,600	28,245
TOTAL .. Voted ..			16,42,200	16,30,000	16,60,300	16,50,800
G-3 PROCESS-SERVING ESTABLISHMENT.						
G-3 (1) Pay of Establishment—						
DISTRICT COURTS.						
Superior establishment (20—50)	20	20	7,800		7,800	
Leave salary			100		....	
Total ..			7,900	8,000	7,800	7,918
SUBORDINATE COURTS.						
Superior establishment (20 to 50)	1,056	1,057	3,68,825		3,73,600	
Leave salary			2,175		....	
Lump deduction for probable savings			....		—2,500	
Total ..			3,71,000	3,67,000	3,71,100	3,71,664
G-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			4,500		4,500	
House-rent and other allowances			1,500		1,400	
Total ..			6,000	6,000	5,900	5,801
G-3 (3) Establishment Charges payable to or recoverable from other Governments, Departments and private bodies—						
Add—Fixed amount transferred from "25-General Administration" (page 121)			25,000	25,000	25,000	25,000
TOTAL .. Voted ..			4,09,900	4,06,000	4,09,800	4,10,383

DETAILED ACCOUNT No. 27-H. ADMINISTRATION OF JUSTICE. H-Courts of Small Causes.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
H-1 Presidency courts			3,18,100	3,18,000	3,16,000	3,14,014
H-2 Mofussil courts			80,100	79,000	78,800	82,556
TOTAL .. Voted			3,98,200	3,97,000	3,94,800	3,96,570
DETAILS.						
H-1 PRESIDENCY COURTS.						
H-1 (1) Pay of Officers—						
Chief Judge and other judges (1,000—2,000)	6	6	1,01,500		97,953	
Other officers (500—650)	2	1	6,800		9,747	
Total			1,08,300	1,08,000	1,07,700	1,08,152
H-1 (2) Pay of Establishment—						
Superior establishment (50—400)	148	148	1,88,552		1,88,370	
Inferior establishment (23—28)	40	40	11,348		10,880	
Temporary establishment			4,100			
Lump deduction for probable savings			—4,400		—1,650	
Total			1,99,600	1,99,000	1,97,600	1,95,027
H-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			600		....	
House-rent and other allowances			....		1,100	
Total			600	1,000	1,100	1,033
H-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges			220		} 5,000	
Lighting charges			2,700			
Water charges			750			
Purchase of books and publications			500			
Stationery and other petty supplies			620			
Other charges			230			
Non-contract contingencies—						
Rents, rates and taxes			1,880		} 3,052	
Service postage and telegrams			1,200			
Pay of inferior servants			1,500		1,548	
Total			9,600	10,000	9,600	9,802
TOTAL .. Voted			3,18,100	3,18,000	3,16,000	3,14,014
H-2 MOFUSSIL COURTS.						
H-2 (1) Pay of Officers—						
Judges (1,200)	2	2	28,800	29,000	28,800	31,133
H-2 (2) Pay of Establishment—						
Superior establishment (20—200)	59	59	44,281		45,602	
Inferior establishment (17—20)	12	12	2,616		2,598	
Temporary establishment			840			
Lump deduction for probable savings			—437		—2,000	
Total			47,300	46,000	46,200	47,047
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			200		200	
Total			200	....	200	519
H-2 (4) Contingencies—						
Contract contingencies—						
Lighting charges			300		} 1,100	
Water charges			200			
Purchase of books			150			
Purchase and repair of furniture			120			
Other charges			380			
Non-contract contingencies—						
Service postage and telegrams			2,650		2,500	
Total			3,800	4,000	3,600	3,857
TOTAL .. Voted			80,100	79,000	78,800	82,556

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
I-1 General establishment	*Charged*			*1,36,000*	*1,36,000*	*1,36,000*	....
	Voted			6,75,700	6,87,000	6,62,800	3,37,116
I-2 Judicial establishment	Voted			39,700	40,000	39,200	41,244
TOTAL	*Charged*			*1,36,000*	*1,36,000*	*1,36,000*	....
	Voted			7,15,400	7,27,000	7,02,000	3,78,360
DETAILS.							
I-1 GENERAL ESTABLISHMENT.							
I-1 (1) Pay of Officers—							
Resident and City Magistrates—							
Northern Division (200—850)		10	11	54,545		48,815	
Central Division (200—650)		4	4	18,595		16,985	
Southern Division (370—400)		1	1	4,800		4,800	
Leave salary				660		2,300	
Total				78,600	78,000	72,900	77,505
I-1 (2) Pay of Establishment—							
Temporary establishment—							
Northern Division				2,000		816	
Central Division				1,080		1,084	
Southern Division				820		....	
Total				3,900	3,000	1,900	4,442
Carried over				82,500	81,000	74,800	81,947

DETAILED ACCOUNT No. 27-I. 27-ADMINISTRATION OF JUSTICE. I-Criminal Courts—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—contd.				
Brought forward	82,500	81,000	74,800	81,947
I-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Central Division	1,980		2.780	
Travelling allowance (ordinary)—				
Northern Division	750		900	
Central Division	300		200	
Southern Division	400		450	
House-rent and other allowances—				
Northern Division	805		870	
Fees for serving summons in criminal cases—				
Northern Division	2,265		2,400	
Central Division	6,200		4,800	
Southern Division	2,200		2,400	
Total ..	14,900	20,000	14,800	15,946
I-1 (4) Contingencies—				
Contract contingencies—				
Northern Division	(a) 1,550		1,400	
Central Division	(b) 1,200		1,170	
Southern Division	(c) 420		420	
Non-contract contingencies—				
Northern Division	(d) 5,572		5,487	
Central Division	(e) 2,317		1,847	
Southern Division	(f) 576		576	
Other supplies and services—				
(Diet and road money to witnesses)—				
Northern Division	23,465		23,000	
Central Division	53,000		49,000	
Southern Division	23,500		23,000	
Total ..	1,11,600	1,20,000	1,05,900	1,15,216
Carried over ..	2,09,000	2,21,000	1,95,500	2,13,109

Details	(a) Rs.	(b) Rs.	(c) Rs.
Stationery and other petty supplies	610	360	160
Purchase of books	200	500	80
Purchase of furniture	400	50	..
Carriage of records	200	240	180
Lighting charges	140	50	..
	1,550	1,200	420

Details	(d) Rs.	(e) Rs.	(f) Rs.
Rent, rates and taxes	4,706	897	516
Service postage and telegrams ..	500	1,020	60
Office expenses miscellaneous ..	170	400	..
Pay of inferior servants	196	..	..
	5,572	2,317	576

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—*contd.*				
Brought forward	2,09,000	2,21,000	1,95,500	2,13,109
I-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, and private bodies—				
Deduct—Cost recoverable from the Ahmedabad municipality on account of the stipendiary magistrate	—3,500	—4,000	—2,900	—6,393
Add—Fixed amount transferred from "25-General Administration" (page 121). .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	....
Voted ..	4,70,200	4,70,000	4,70,200	1,30,400
Total .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	....
Voted ..	4,66,700	4,66,000	4,67,300	1,24,007
TOTAL .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	....
Voted ..	6,75,700	6,87,000	6,62,800	3,37,116
I-2 JUDICIAL ESTABLISHMENT.				
I-2 (1) Allowances, Honoraria, etc.—				
Travelling allowance(ordinary), Northern Division	....	....	....	....
I-2 (2) Contingencies—				
Contract contingencies—				
Northern Division	(*a*) 565		540	
Central Division	(*b*) 450		430	
Non-contract contingencies—				
Northern Division	(*c*) 1,035		958	
Central Division	(*d*) 1,109		917	
Other supplies and services—				
Northern Division	1,600		1,455	
Central Division	1,941		1,900	
Total ..	6,700	7,000	6,200	8,735
I-2 (3) Establishment charges payable to other Governments, Departments, and private bodies—				
Add—Fixed amount transferred from "25-General Administration—General establishment" (page 121)	32,000		32,000	32,000
Add—Share payable to certain local bodies on account of establishment of honorary and bench magistrates	1,000		1,000	509
Total ..	33,000	33,000	33,000	32,509
TOTAL .. Voted ..	39,700	40,000	39,200	41,244

Details.	(*a*) Rs.	(*b*) Rs.
Telephone charges ..	190	200
Lighting charges ..	200	50
Carriage of muddemal ..	60	200
Other charges. ...	115	....
	565	450

Details.	(*c*) Rs.	(*d*) Rs.
Rent, rates and taxes ..	925	511
Service postage and telegrams ..	110	490
Pay of inferior servants ..	....	108
	1,035	1,109

DETAILED ACCOUNT No. 27-K. ADMINISTRATION OF JUSTICE. K-Charges in England.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Leave salaries and depution pay	—High Commissioner for India	*Charged*	*87,440*	*1,24,480*	*1,62,840*	*1,36,456*
	—High Commissioner for India	Voted	16,880	5,120	29,520	15,508
Sterling overseas pay—	Do. do.	*Charged*	*15,200*	*9,680*	*12,000*	*11,676*
Other Charges—	—Secretary of State	*Charged*	*520*	....	....	....
		Voted	....	4,000	3,200	871
	—High Commissioner for India	Do.	3,200	....	....	....
	Rounding	*Charged*	*+40*	*+40*	*—40*	....
		Voted	+20	—20	—20	....
	Total		1,23,300	1,43,300	2,07,500	1,64,511
	TOTAL	*Charged*	*1,03,200*	*1,34,200*	*1,74,800*	*1,48,132*
		Voted	20,100	9,100	32,700	16,379

28-JAILS AND CONVICT SETTLEMENTS.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A.-JAILS	*Charged* ..		*83,100*	*63,000*	*83,400*	*97,822*
	VOTED ..	28-A	13,20,800	13,83,000	13,67,400	14,01,127
B.-JAIL MANUFACTURES	VOTED ..	28-B	1,80,000	1,57,000	1,57,900	1,99,736
C.-WORKS	VOTED ..		....	1,000	1,200	11,989
D.-CHARGES IN ENGLAND	*Charged* ..		*22,800*	*50,000*	*43,000*	*9,580*
	VOTED ..	28-D	4,400	7,640	7,000	12,429
E.-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*254*	....	*—55*
	VOTED ..		....	39	....	—64
From rounding ..	*Charged* ..		*+100*	*—254*	*—100*	....
	VOTED ..		—200	+321	—500	....
TOTAL ..			16,11,000	16,62,000	16,59,000	17,32,564
	Charged ..		*1,06,000*	*1,13,000*	*1,26,000*	*1,07,347*
	VOTED ..		15,05,000	15,49,000	15,33,000	16,25,217

28-JAILS AND CONVICT SETTLEMENTS. A-Jails (*a*).		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Summary.					
Superintendence	*Charged*	*31,600*	*30,200*	*31,000*	*32,736*
	VOTED	28,000	26,000	26,500	26,517
Presidency Jails	*Charged*	*1,200*	*1,200*	*1,200*	*1,200*
	VOTED	98,900	1,00,000	96,400	99,747
Central Jails	*Charged*	*49,700*	*30,000*	*32,300*	*51,892*
	VOTED	5,09,300	5,19,000	4,71,500	4,71,807
District Jails	VOTED	2,95,600	3,31,000	3,43,200	3,83,644
Lock-ups	VOTED	62,300	63,000	56,700	78,912
Borstal school	*Charged*	*600*	*600*	*600*	*412*
	VOTED	62,100	70,000	58,600	62,036
Charges in connection with settlement of criminal tribes (*b*)	*Charged*	....	*1,000*	*18,300*	*11,582*
	VOTED	2,59,000	2,67,000	2,58,900	2,66,917
Charges in connection with the Committee to investigate the working of Criminal Tribes	VOTED	....	1,000	....	845
Grants-in-aid, contributions and donations	VOTED	5,600	6,000	5,600	10,702
Add—Transfers from "Jail Manufactures"	VOTED	....	....	+50,000	....
TOTAL ..	Jails	14,03,900	14,46,000	14,50,800	14,98,949
	Charged	*83,100*	*63,000*	*83,400*	*97,822*
	VOTED	13,20,800	13,83,000	13,67,400	14,01,127

(*a*) Under the control of the Inspector General of Prisons except charges in connection with the Criminal Tribes, *vide* foot-note (*b*).

(*b*) Under the control of the Backward Class Officer.

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
A-1 SUPERINTENDENCE.							
A-1 (1) Pay of Officers—							
Inspector General (2,300—2,500)	*Charged*	*1*	*1*	*30,000*		*28,400*	
Personal assistant (300—20—440)	Voted	1	1	4,100		3,800	
Total	*Charged*			*30,000*	*27,600*	*28,400*	*29,864*
	Voted			4,100	3,800	3,800	4,361
A-1 (2) Pay of Establishment—							
Clerks and other superior establishment (25—250)		13	13	17,005		16,992	
Servants (17—22)		5	5	1,116		1,128	
Temporary establishment				1,500		480	
Probable savings				—1,121		—1,000	
Total	Voted			18,500	17,000	17,600	16,919
A-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*			*1,600*		*1,445*	
	Voted			500		700	
Cost of passages granted under Superior Civil Services Rules, 1924	*Charged*			....		*1,155*	
Total	*Charged*			*1,600*	*2,600*	*2,600*	*2,872*
	Voted			500	700	700	422
A-1 (4) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams				2,100		4,400	
Telephone charges				620			
Lighting charges				225			
Commission charges on Railway warrants				1,500			
Other non-contract contingencies				455			
Total				4,900	4,500	4,400	4,815
TOTAL, A-1 Superintendence				59,600	56,200	57,500	59,253
	Charged			*31,600*	*30,200*	*31,000*	*32,736*
	Voted			28,000	26,000	26,500	26,517

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A-2—PRESIDENCY JAILS.							
A-2 (1) Pay of Officers—							
Superintendent (500—750)	Voted ..	1	1	9,200		9,000	
Medical Officer's allowance	*Charged* ..			*1,200*		*1,200*	
Total ..	*Charged* ..			*1,200*	*1,200*	*1,200*	*1,200*
	Voted ..			9,200	9,000	9,000	8,646
A-2 (2) Pay of Establishment—							
Jailors (100—290)	..	3	3	6,325		7,960	
Clerks (25—160)	..	6	6	5,788		5,761	
Subedars, jamadars, havildars, naiks, sepoys and peons (30—75)	..	59	59	25,200		25,130	
Sub-Assistant Surgeons (50—200)	..	3	3	3,835		4,436	
Compounders (30—90)	..	1	1	852		813	
Total .. Voted	..			42,000	44,000	44,100	44,078
A-2 (3) Allowances, Honoraria, etc.—							
Travelling allowance—Fixed	..			600		600	
Do. —Ordinary	..			450		435	
House-rent and other allowances	..			5,650		5,665	
Total .. Voted	..			6,700	8,000	6,700	7,331
Carried over ..	*Charged* ..			*1,200*	*1,200*	*1,200*	*1,200*
	Voted ..			57,900	61,000	59,800	60,055

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A-2—Presidency Jails—contd.				
Brought over .. Charged ..	*1,200*	*1,200*	*1,200*	*1,200*
Brought over .. Voted ..	57,900	61,000	59,800	60,055
A-2 (4) Contingencies—				
Dietary charges	19,005		17,756	
Hospital charges	2,005		1,853	
Clothing and bedding of prisoners	3,310		....	
Sanitation charges	9,660		9,555	
Charges for moving prisoners	3,000		3,007	
Miscellaneous services and supplies	2,455		2,544	
Contingent charges—				
Service postage and telegrams	550		1,505	
Telephone charges	420			
Other charges	255			
Extraordinary charges for live stock and tools and plant	340		380	
Total .. Voted ..	41,000	39,000	36,600	39,692
TOTAL, Presidency Jails ..	1,00,100	1,01,200	97,600	1,00,947
Charged ..	*1,200*	*1,200*	*1,200*	*1,200*
Voted ..	98,900	1,00,000	96,400	99,747

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd		Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-3 CENTRAL JAILS.				Rs.	Rs.	Rs.	Rs.
A-3 (1) Pay of Officers—							
Superintendents (800—1,850)	*Charged* ..	2	3	*43,700*		*30,900*	
	Voted ..	2	1	21,000		27,400	
Medical Officer's allowance	*Charged* ..			....		*900*	
	Voted ..			100		....	
Leave salary	*Charged* ..			*4,900*		....	
	Voted ..			4,800		....	
Total ..	*Charged* ..			*48,600*	*29,000*	*31,800*	*51,638*
	Voted ..			25,900	30,000	27,400	15,334
A-3 (2) Pay of Establishment—							
Jailors (50—350)	..	14	14	37,230		37,145	
Clerks, teachers, wireman and driver (25—200) ..	..	26	26	24,855		24,743	
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65)	..	450	450	1,24,852		1,25,187	
Temporary establishment	..			1,896		1,116	
Sub-Assistant Surgeons (60—200)	..	9	9	14,686		13,144	
Compounders (20—75)	..	4	4	2,490		2,365	
Probable savings	..			—6,109		....	
Total ..	Voted ..			1,99,900	1,98,000	2,03,700	1,97,259
A-3 (3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged* ..			*500*		*500*	
	Voted ..			3,300		2,709	
House-rent and other allowances	*Charged* ..			*600*		....	
	Voted ..			16,500		12,294	
Rewards	Voted ..			....		97	
Total ..	*Charged* ..			*1,100*	*1,000*	*500*	*254*
	Voted ..			19,800	17,000	15,100	17,302
Carried over ..	*Charged* ..			*49,700*	*30,000*	*32,300*	*51,892*
	Voted ..			2,45,600	2,45,000	2,46,200	2,29,895

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 193[illegible]
		Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS—contd.					
Brought over ..	*Charged* ..	*49,700*	*30,000*	*32,300*	*51,892*
	Voted ..	2,45,600	2,45,000	2,46,200	2,29,895
A-3 (4) Contingencies—					
Dietary charges	..	1,40,000		1,29,012	
Hospital charges	..	6,200		6,330	
Clothing and bedding of prisoners	..	36,050		....	
Sanitation charges	..	33,000		35,406	
Charges for moving prisoners	..	13,600		15,229	
Miscellaneous services and supplies	..	23,000		22,310	
Contingent charges—					
Rents, Rates and Taxes	..	240			
Service postage and telegrams	..	3,546			
Telephone charges	..	1,110		10,670	
Petty construction	..	5,479			
Other charges	..	625			
Extraordinary charges of li ve stock and tools and plant	..	850		1,493	
Introduction of hand-spinning in jails	..	....		4,850	
Total ..	Voted ..	2,63,700	2,74,000	2,25,300	2,38,843
A-3-(5) Grants-in-aid, Contributions, etsc.					
Contribution for passage of officers lent by Other Governments ..	..	....	....	....	3,069
TOTAL ..	**Central Jails** ..	5,59,000	5,49,000	5,03,800	5,23,699
	Charged ..	*49,700*	*30,000*	*32,300*	*51,892*
	Voted ..	5,09,300	5,19,000	4,71,500	471,,807

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails— contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS.						
A-4 (1) Pay of Officers—						
Superintendents (500—750)	2	1	8,100		12,700	
Allowances to superintendents of district prisons			2,100		2,100	
Medical Officer's allowance			900		900	
Total .. Voted ..			11,100	11,000	15,700	17,015
A-4 (2) Pay of Establishment—						
Jailors (55—290)	15	13	22,910		23,280	
Clerks, teachers and carpenters (30—125)	14	11	9,755		11,296	
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65) ..	241	177	46,821		64,593	
Inferior servants (14½—16)	2	2	360		360	
Sub-Assistant Surgeons (60—200)	5	3	5,148		8,223	
Compounders (20—75)	4	3	2,550		2,805	
Temporary establishment			2,600		1,443	
Leave salary			1,456		2,000	
Total .. Voted ..			91,600	1,00,000	1,14,000	1,15,100
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed			300		300	
Do. —ordinary			1,507		1,818	
House rent and other allowances			11,293		11,034	
Rewards			....		48	
Total .. Voted ..			13,100	15,000	13,200	15,678
Carried over .. Voted ..			1,15,800	1,26,000	1,42,900	1,47,793

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—*contd.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS—*contd.*					
Brought over ..	Voted ..	1,15,800	1,26,000	1,42,900	1,47,793
A-4 (4) Contingencies—					
Dietary charges ..		1,16,930		1,31,702	
Hospital charges ..		2,035		4,788	
Clothing and bedding of prisoners ..		12,744		....	
Sanitation charges ..		11,544		12,125	
Charges for moving prisoners ..		17,343		18,766	
Miscellaneous services and supplies ..		12,083		20,888	
Contingent charges—					
Rents, rates and taxes ..		1,405		10,349	
Service postage and telegrams ..		1,650			
Telephone charges ..		856			
Petty construction and repairs ..		2,250			
Other charges ..		355			
Extraordinary charges for live stock and tools and plant ..		605		1,682	
Total ..	Voted ..	1,79,800	2,05,000	2,00,300	2,35,851
TOTAL, District Jails ..	Voted ..	2,95,600	3,31,000	3,43,200	3,83,644
A-5 LOCK-UPS.					
A-5 (1) Contingencies—					
Dietary charges ..		56,430		52,022	
Clothing and bedding of prisoners ..		300		....	
Sanitation charges ..		500		....	
Charges for moving prisoners ..		3,900		3,303	
Miscellaneous services and supplies ..		1,170		903	
Extraordinary charges for live stock and tools and plant ..		....		472	
TOTAL, Lock-ups ..	Voted ..	62,300	63,000	56,700	78,912

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
				Rs.	Rs.	Rs.	Rs.
A-6 BORSTAL SCHOOL, DHARWAR.							
A-6 (1) Pay of Officers—							
Governor (450—750)	Voted ..	1	1	7,800		8,100	
Medical Officer's allowance	*Charged* ..			*600*		*600*	
Total ..	*Charged* ..			*600*	*600*	*600*	*412*
	Voted ..			7,800	8,000	8,100	7,895
A-6 (2) Pay of Establishment—							
Deputy governor (100—200)		1	1	1,440		1,380	
Clerks, teachers, carpenters, etc. (30—100)		20	20	13,983		13,538	
Supervisors (21—45)		26	26	7,740		7,724	
Sub-Assistant surgeon (60—200)		1	1	1,195		1,618	
Compounder (25—75)		1	1	900		840	
Probable savings				—258		....	
Total ..	Voted ..			25,000	25,000	25,100	24,451
A-6 (3) Allowances, Honoraria, etc.—							
Travelling allowance				1,300		1,125	
House-rent and other allowances				1,100		975	
Total ..	Voted ..			2,400	2,000	2,100	2,604
A-6 (4) Contingencies—							
Dietary charges				14,000		14,550	
Hospital charges				600		485	
Clothing and bedding of prisoners				2,650		....	
Sanitation charges				2,400		2,250	
Charges for moving prisoners				1,300		970	
Miscellaneous services and supplies				3,000		1,844	
Contingent charges—							
Rents, Rates and Taxes				482		2,716 (Rents, Rates and Taxes to Other charges)	
Service postage and telegrams				500			
Telephone charges				190			
Petty construction and repairs				1,200			
Other charges				128			
Extraordinary charges for live stock and tools and plant				450		485	
Total—Voted ..				26,900	35,000	23,300	27,086
TOTAL, Borstal School ..				62,700	70,600	59,200	62,448
	Charged ..			*600*	*600*	*600*	*412*
	Voted ..			62,100	70,000	58,600	62,036

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
				Rs.	Rs.	Rs.	Rs.
A-7 SETTLEMENT OF CRIMINAL TRIBES.							
A-7 (1) Pay of Officers—							
Backward Class Officer (1,000—2,250) ..	*Charged* ..	*1*	..	....		*27,200*	
(300—650) plus special pay	Voted ..	..	1	11,400		....	
Assistant Backward Class Officers (300—650) ..	Voted ..	3	3	11,457		13,540	
Leave salary	Voted ..			2,543		6,160	
Total ..	*Charged* ..			....	....	*27,200*	*19,568*
	Voted ..			25,400	24,000	19,700	18,567
A-7 (2) Pay of Establishment—							
Permanent establishment (10—300)	..	223	259	1,11,600		1,04,358	
Temporary establishment	..			29,864		11,242	
Lump deduction for probable savings	..			—6,264		— 10,000	
Total	..			1,35,200	1,21,000	1,05,600	1,11,301
A-7 (3) Allowances, Honoraria, etc.—							
Travelling allowance .. (*Charged*) ..	Fixed ..			....		*1,860*	
	Ordinary ..			....		*1,040*	
Travelling allowance .. (Voted) ..	Fixed ..			3,800		2,136	
	Ordinary ..			15,900		17,436	
House-rent and other allowances	Voted ..			6,500		6,338	
Rewards to Government servants	Voted ..			200		290	
Total ..	*Charged* ..			....	*1,000*	*2,900*	*3,814*
	Voted ..			26,400	27,000	26,200	22,190
Carried over ..	*Charged* ..			....	*1,000*	*30,100*	*23,382*
	Voted ..			1,87,000	1,72,000	1,51,500	1,52,058

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	....	*1,000*	*30,100*	*23,382*
	Voted ..	1,87,000	1,72,000	1,51,500	1,52,058
A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.					
A-7 (4) Contingencies—					
Contract contingencies—					
Petty supplies ..	..	512			
Carriage of kit ..	..	170			
Lighting charges ..	..	3,097			
Purchase of books ..	..	985			
Telephone charges ..	..	800		6,815	
Uniforms ..	..	1,220			
Water supply and conservancy charges	..	792			
Repairs to and purchse of furniture	..	686			
Miscellaneous office expenses ..	..	588			
Non-contract contingencies—					
Rents ..	..	1,500			
Service postage ..	..	4,220			
Medicines ..	..	950		16,360	
Miscellaneous Settlement expenses..	..	7,650			
Free grants ..	..	4,000			
Pay of inferior servants..	..	1,150		1,125	
Supplies and services—					
Current and special repairs ..	..	8,500			
New Settlement works ..	..	4,500			
Tracing charges and Welfare work ..	..	1,500		15,700	
Rewards ..	..	300			
Purchase of raw materials ..	..	980			
Special charges—					
Capitation grants to voluntary agencies	..	46,000			
Children's Home expenses ..	..	7,800			
Women's Home expenses ..	..	2,300			
Poor Home expenses ..	..	900		95,100	
Grants-in-aid ..	..	3,000			
Scholarships ..	..	3,000			
Miscellaneous expenses ..	..	500			
Acquisition of land ..	..	5,900		....	
Total ..	Voted ..	1,13,500	1,34,500	1,35,100	1,42,559
A-7 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—					
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of portion of the divisible expenditure of the Backward Class Officer and his staff. (Pages 314, 315 and 316).	*Charged* ..	....	....	—11,800	—11,800
	Voted ..	—39,500	—39,500	—27,700	—27,700
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children Act (Page 315) ..	Voted ..	—2,000	....	....	....
Total ..	*Charged* ..	....	....	—11,800	—11,800
	Voted ..	—41,500	—39,500	—27,700	—27,700
TOTAL, Settlement of Criminal Tribes ..		2,59,000	2,68,000	2,77,200	2,78,499
	Charged ..	....	*1,000*	*18,300*	*11,582*
	Voted ..	2,59,000	2,67,000	2,58,900	2,66,917
A-8 Charges in connection with the Committee to investigate the working of Criminal Tribes—	Voted ..	....	1,000	....	845
A-9 Grants-in-aid, Contribution and Donations—					
Grants to societies and other institutions	..	5,600	6,000	5,600	10,702

DETAILED ACCOUNT No. 28-B. JAILS AND CONVICT SETTLEMENTS. B-Jail Manufactures.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B-JAIL MANUFACTURES.				
SUMMARY.				
B-1 ALLOWANCES, HONORARIA, ETC.	....	10,000	....	213
B-2 CONTINGENCIES	2,35,000	1,97,000	2,07,900	2,49,977
B-3 *Deduct*—Amount transferred to "Jails—clothing and beddings of prisoners"—	— 55,000	— 50,000	— 50,000	— 50,454
TOTAL .. Voted ..	1,80,000	1,57,000	1,57,900	1,99,736
DETAILS.				
B-1 ALLOWANCES, ETC.—				
Central Jails				
District Jails				
TOTAL, Allowances, etc. ..	....	10,000	....	213
B-2 CONTINGENCIES.				
SUPPLIES AND SERVICES.				
B-2 (*a*) Presidency jails	9,450		7,800	
B-2 (*b*) Central jails	1,88,150		1,55,200	
B-2 (*c*) District jails	29,850		38,800	
B-2 (*d*) Borstal school, Dharwar	7,550		6,100	
Total, Supplies and services .. Voted ..	2,35,000	1,97,000	2,07,900	2,49,977
B-3 *Deduct*—Amount transferred to "Jails—Clothing and bedding of prisoners"—				
B-3 (*a*) Superintendence .. .. (Page 152) ..	—50			
B-3 (*b*) Presidency Jails .. .. ,, 154) ..	—3,300			
B 3 (*c*) Central Jails .. .. ,, 156) ..	—36,050			
B-3 (*d*) District Jails .. .. ,, 158) ..	—12,700			
B-3 (*e*) Lock-ups .. .. ,, 158) ..	—300			
B-3 (*f*) Borstal School, Dharwar .. .. .. ,, 159) ..	—2,600			
TOTAL ..	—55,000	—50,000	—50,000	—50,454

DETAILED ACCOUNT No. 28-D. D-Charges in England.				
Leave salaries and deputation pay—High Commissioner for India .. *Charged* ..	*20,640*	*49,400*	*35,960*	*3,153*
Voted ..	2,200	5,480	5,040	10,271
Sterling overseas pay—High Commissioner for India .. *Charged* ..	*2,160*	*600*	*6,960*	*6,427*
Voted ..	....	....	....	....
Other Charges—Secretary of State .. .. .. Voted ..	2,160	2,160	1,920	2,158
Rounding .. *Charged* ..	....		*+80*	
Voted ..	+40		+40	
GRAND TOTAL .. *Charged* ..	*22,800*	*50,000*	*43,000*	*9,580*
Voted ..	4,400	7,640	7,000	12,429

29-POLICE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-PRESIDENCY POLICE	*Charged*	29A	*71,900*	*70,000*	*52,100*	*66,545*
	VOTED		38,67,900	37,87,000	37,71,100	37,95,914
B-SUPERINTENDENCE	*Charged*	29B	*1,06,800*	*1,04,000*	*1,06,000*	*1,12,080*
	VOTED		1,02,500	97,000	1,05,800	99,817
C-DISTRICT EXECUTIVE FORCE	*Charged*	29C	*3,29,800*	*3,32,000*	*3,32,700*	*3,34,853*
	VOTED		79,53,100	79,99,000	78,88,500	79,17,790
D-POLICE TRAINING SCHOOL	*Charged*	29D	*46,300*	*44,000*	*40,700*	*41,788*
	VOTED		1,13,700	1,16,000	1,26,900	1,20,403
E-SPECIAL POLICE	VOTED	29E	3,900	4,000	3,900	3,856
F-RAILWAY POLICE	*Charged*	29F	*43,200*	*41,000*	*41,000*	*36,059*
	VOTED		8,25,900	8,59,000	8,29,800	8,19,758
G-CRIMINAL INVESTIGATION DEPARTMENT—						
Bombay City	*Charged*	29G	*36,100*	*33,000*	*32,100*	*34,964*
	VOTED		2,80,200	2,89,000	2,85,700	2,84,329
Presidency	*Charged*		*48,000*	*43,000*	*48,400*	*45,514*
	VOTED		2,37,900	2,38,000	2,28,200	2,41,193
H-CHARGES IN ENGLAND	*Charged*	29H	*2,80,640*	*2,58,200*	*2,68,440*	*2,51,455*
	VOTED		22,880	22,840	25,920	29,525
I-LOSS OR GAIN BY EXCHANGE	*Charged*		....	1,345	....	*—1,303*
	VOTED		....	120	....	—153
For rounding	*Charged*		*+260*	*+455*	*+560*	....
	VOTED		+20	+40	+180	....
TOTAL	*Charged*		*9,63,000*	*9,27,000*	*9,22,000*	*9,21,955*
	VOTED		1,34,08,000	1,34,12,000	1,32,66,000	1,33,12,432
GRAND TOTAL			1,43,71,000	1,43,39,000	1,41,88,000	1,42,34,387

Note 1.—Provision for Deputy Inspectors in the case of Bombay City only and Sub-Inspectors, Sergeants Prosecutors below the efficiency bar and Jamadars has been made under the detailed head "Non-Gazetted executive officers" and that for Head Constables and Constables under "Constabulary".

Note 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicines, water supply, prison-van contingencies, kit carts, telephone charges, conservancy charges purchase of land and office expenses and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services.*

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police (Bombay City).		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A-1 Superintendence	*Charged*	*55,500*	*53,000*	*52,100*	*52,272*
	Voted	1,13,500	1,13,000	1,10,000	1,14,604
A-2 City police	Voted	32,60,100	32,45,000	32,11,300	32,30,903
A-3 Music licensing department	Voted	....	....	....	....
A-4 Public land conveyance licensing department	Voted	30,100	—6,000	—4,800	6,832
A-5 River, harbour or marine police	*Charged*	*16,400*	*17,000*	....	*14,273*
	Voted	3,57,500	3,32,000	3,49,500	3,35,671
A-6 Guards for public buildings	Voted	14,600	15,000	15,300	15,244
A-7 Hospital charges	Voted	71,700	68,000	69,600	72,017
A-8 Cattle pounds	Voted	20,400	20,000	20,200	20,643
TOTAL	*Charged*	*71,900*	*70,000*	*52,100*	*66,545*
	Voted	38,67,900	37,87,000	37,71,100	37,95,914
TOTAL, Presidency Police		39,39,800	38,57,000	38,23,200	38,62,459

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police (Bombay City)—contd.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.							
A-1 (1) Pay of Officers—							
Commissioner (Rs. 2,300—50—2,500)	*Charged* ..	1	1	*30,000*		*29,350*	
Deputy Commissioner (Rs. 650—1,350 plus *selection grade pay Rs. 100* plus *special pay Rs. 200)* ..	*Charged* ..	1	1	*19,800*		*15,150*	
Total ..	*Charged* ..			*49,800*	*46,000*	*44,500*	*44,483*
A-1 (2) Pay of Establishment—							
Clerks (50—460)		75	76	98,600		1,00,543	
Probable savings				....		−2,543	
Total ..	Voted ..			98,600	98,000	98,000	97,894
A-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged* ..			*3,600*		*4,800*	
	Voted ..			....		....	
Travelling allowance (ordinary)	*Charged* ..			*400*		*400*	
	Voted ..			50		50	
House-rent and other allowances	*Charged* ..			....		....	
	Voted ..			1,050		850	
Total ..	*Charged* ..			*4,000*	*5,000*	*5,200*	*5,940*
	Voted ..			1,100	1,000	900	1,133
A-1 (4) Contingencies—							
Contract contingencies—							
Telephone charges				2,400		5,900	
Advertisement charges				3,300			
Petty supplies				500			
Purchase of books and periodicals				400			
Other charges				400			
Non-contract contingencies—							
Service postage and telegrams				4,500		5,200	
Customs duty on imported stores				1,500			
Other charges				800			
Total ..	Voted ..			13,800	14,000	11,100	14,550
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—							
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 84).	*Charged* ..			*1,700*	*2,000*	*2,400*	*1,849*
	Voted ..			....		....	1,027
Total ..	*Charged* ..			*55,500*	*53,000*	*52,100*	*52,272*
	Voted ..			1,13,500	1,13,000	1,10,000	1,14,604
TOTAL ..	Superintendence ..			1,69,000	1,66,000	1,62,100	1,66,876

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE.						
A-2 (1) Pay of Officers—						
Superintendents (500—50—800)	7	7	60,984		58,200	
Inspectors (300—400)	27	29	1,35,316		1,26,600	
Total .. Voted ..			1,96,300	1,97,000	1,84,800	1,90,974
A-2 (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	221	221	5,08,858		5,04,352	
Motor fitter (100—125)	1	1	1,260		1,500	
Constabulary (30—50)	3,538	3,548	14,74,300		14,62,962	
Temporary establishment			6,300		5,528	
Probable savings			−1,00,418		−93,442	
Lump provision for the organisation and training of volunteer Police Corps in Bombay City			....		25,000	
Total .. Voted ..			18,90,300	18,94,000	19,05,900	18,55,257
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			48,910		50,210	
Travelling allowance (ordinary)			24,000		22,900	
House-rent and other allowances			41,990		40,090	
Total .. Voted ..			1,14,900	1,13,000	1,13,200	1,13,313

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 193.–.8.
A-2 CITY POLICE—*contd.*			Rs.	Rs.	Rs.	Rs.
A-2 (4) Contingencies—						
Contract contingencies—						
Conveyance charges			14,000		65,300	
Telephone charges			27,000			
Lighting charges			18,500			
Other charges			11,900			
Non-contract contingencies—						
Rents, rates and taxes			8,50,000		8,24,000	
Water-supply			85,000		77,000	
Office expenses and miscellaneous			3,300		3,300	
Pay of inferior servants			2,000		1,650	
Other charges			1,100		3,080	
Supplies and services—						
Running of motors			29,700		21,500	
Clothing charges			41,200		39,170	
Ordnance stores			5,000		5,000	
Free supply of outfit for Sergeants and Sub-Inspectors on enlistment			2,000		2,000	
Other charges			700		700	
Total .. Voted ..			10,91,400	10,76,000	10,42,700	11,06,029
TOTAL .. Voted ..			32,92,900	32,80,000	32,46,600	32,65,573
A-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12, Charges etc." (page 85) ..			+1,300		+1,300	....
Do. do. 39, Public health (page 246) ..			+875		....	....
Deduct—Amount recoverable from the Reserve Bank, Bombay ..			—5,636		—5,654	—5,636
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay			—2,900		—2,373	—2,570
Amount recoverable from Central Government for Sanitary Police Establishment			—15,981		—18,089	—15,980
Amount recoverable from Bombay Municipality for the cost of police for the two municipal courts			—5,227		—5,253	—5,253
Amount recoverable from Central Government for the cost of Police for Shipping Office			—5,231		—5,231	—5,231
Total .. Voted ..			—32,800	—35,000	—35,300	—34,670
TOTAL, CITY POLICE .. Voted ..			32,60,100	32,45,000	32,11,300	32,30,903
A-3 MUSIC LICENSING DEPARTMENT.						
A-3 (1) Pay of Establishment—						
Clerks (50—140) .. .. Voted ..	2	2	3,051		2,979	2,907
A-3 (2) Contingencies—						
Contract contingencies .. .. .. Voted ..			20		25	6
Total .. Voted ..			3,071	3,000	3,004	2,913
A-3 (3) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			—3,071	—3,000	—3,004	—2,913
TOTAL .. Music Licensing Department .. Voted ..			....	....	....	....

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.						
A-4 (1) Pay of Officers—						
Inspector (400) .. .. Voted ..	1	1	4,100	5,000	4,800	5,217
A-4 (2) Pay of Establishment—						
Non-gazetted executive officers and clerks (50—275)	10	10	15,980		16,780	
Constabulary (30—50)	4	4	1,620		1,620	
Total .. Voted ..			17,600	18,000	18,400	17,926
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,680		1,680	
Travelling allowance (ordinary)			40		40	
House-rent and other allowances			480		480	
Total .. Voted ..			2,200	2,000	2,200	2,147
A-4 (4) Contingencies—						
Contract contingencies—						
Petty supplies			900		2,000	
Lighting charges			400			
Other charges			900			
Non-contract contingencies (rent of quarters)			1,100		2,160	
Supplies and services (cost of plates and badges)			1,600		1,740	
Total .. Voted ..			4,900	5,000	5,900	5,125
Total ..			28,800	30,000	31,300	30,415
A-4 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			....		—37,400	—24,610
Add—Amount transferred from " 12, Charges on account of Motor Vehicles Acts " (*vide* page 85) .. .. Voted ..			+1,300		+1,300	+1,027
Total .. Voted ..			+1,300	—36,000	—36,100	—23,583
TOTAL, Public Land Conveyance Licensing Department. Voted ..			30,100	—6,000	—4,800	6,832

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength 1938–39.	Strength 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-5 RIVER, HARBOUR OR MARINE POLICE.			Rs.	Rs.	Rs.	Rs.
A-5 (1) Pay of Officers—						
Deputy Commissioner (650—1,350, plus spl. pay Rs. 200) *Charged* ..	*1*	*1*	*14,600*		....	
Voted ..	1	..	....		13,962	
Superintendent (500—50—800)	1	1	7,100		6,000	
Insp. ctor (400)	1	1	4,100		4,025	
Leave salary			....		4,213	
Total .. *Charged* ..			*14,600*	*15,000*	....	*12,267*
Voted ..			11,200	15,000	28,200	15,660
A-5 (2) Pay of Establishment—						
Non-gazetted executive officers and engine drivers (94—275) ..	13	15	31,521		29,220	
Constabulary (30—50)	524	524	2,14,306		2,13,320	
Temporary establishmen			960		960	
Probable savings			—5,787		....	
Total .. Voted ..			2,41,000	2,39,000	2,43,500	2,39,455
A-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. *Charged* ..			*1,800*		....	
Voted ..			3,660		5,660	
Travelling allowance (ordinary) .. .. *Charged* ..			....		....	
Voted ..			800		1,100	
House-rent and other allowances .. .. *Charged* ..			....		....	
Voted ..			1,840		1,740	
Total .. *Charged* ..			*1,800*	*2,000*	....	*2,006*
Voted ..			6,300	6,000	8,500	6,565
A-5 (4) Contingencies—						
Contract contingencies—						
Conveyance charges			2,800		6,700	
Telephone charges			1,500			
Lighting charges			1,800			
Petty supplies			400			
Other charges			200			
Non-contract contingencies—						
Rents, rates and taxes			41,700		39,000	
Water charges			10,400		11,000	
Other charges			600			
Supplies and services—						
Rewards			....		20	
Purchase and repairs of boats			30,000		4,000	
Clothing charges			9,600		8,580	
Total .. Voted ..			99,000	72,000	69,300	73,991
Total .. *Charged* ..			*16,400*	*17,000*	....	*14,273*
Voted ..			3,57,500	3,32,000	3,49,500	3,35,671
TOTAL .. River, Harbour or Marine Police ..			3,73,900	3,49,000	3,49,500	3,49,944

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-6 GUARDS FOR PUBLIC BUILDINGS.						
A-6 (1) Pay of Establishment—						
Non-gazetted executive officers (60—200)	2	5	6,700		3,868	
Constabulary (30—50)	134	131	53,300		56,832	
Total .. Voted ..			60,000	60,000	60,700	60,774
A-6 (2) Allowances, Honoraria, etc. —						
Travelling allowance (fixed)			180		180	
Travelling allowance (ordinary)			80		80	
House-rent and other allowances			240		240	
Total .. Voted ..			500	500	500	429
A-6 (3) Contingencies—						
Non-contract contingencies (other charges)			200		200	
Supplies and services (clothing charges)			2,400		2,400	
Total .. Voted ..			2,600	2,500	2,600	2,586
TOTAL .. Voted ..			63,100	63,000	63,800	63,789
A-6 (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution from Central Government			— 28,800		— 28,800	— 28,845
Contribution from Imperial Bank of India, Bombay			— 13,006		— 13,000 }	— 19,700
Do. Reserve Bank, Bombay			— 6,694		— 6,700 }	
Total .. Voted ..			— 48,500	—48,000	— 48,500	— 48,545
TOTAL, Guards for Public Buildings .. Voted ..			14,600	15,000	15,300	15,244
A-7 HOSPITAL CHARGES.						
A-7 (1) Pay of Officers—						
Surgeon (Rs. 450—50—850)	1	1	4,800		4,500	
Total .. Voted ..			4,800	5,000	4,500	2,490
A-7 (2) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	3	3	4,772		4,803	
Compounders, Dressers and Nurses (18—175)	14	14	13,419		13,242	
Clerk (50—140)	2	2	1,457		1,597	
Servants (22—28)	31	31	9,544		9,592	
Leave salary			908		966	
Total .. Voted ..			30,100	28,000	30,200	28,773

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-7 HOSPITAL CHARGES—contd.						
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,440		1,400	
Do. do. (ordinary)			300		....	
House-rent and other allowances			6,260		6,000	
Total .. Voted ..			8,000	7,000	7,400	7,597
A-7 (4) Contingencies—						
Contract contingencies—						
Telephone charges			711			
Petty supplies			1,350		2,900	
Lighting charges			875			
Other charges			314			
Non-contract contingencies—						
Pay of inferior servants			1,200		1,030	
Office expenses and miscellaneous			300		400	
Rents, rates and taxes			9,150		8,670	
Supplies and services—						
Clothing charges			800			
Dietary charges			15,000		16,900	
Medicines			1,600			
Total .. Voted ..			31,300	30,000	29,900	33,157
A-7 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Amount transferred to "27, Administration of Justice" (page 141).			−2,500	−2,000	−2,400	....
TOTAL, Hospital charges .. Voted ..			71,700	68,000	69,600	72,017
A-8 CATTLE POUNDS.						
A-8 (1) Pay of Establishment—						
Constabulary (30—50)	20	20	8,700		8,488	
Pound-keeper (200—250)	1	1	3,000		2,908	
Clerks (50—140)	3	3	4,000		3,904	
Total .. Voted ..			15,700	15,000	15,300	15,066
A-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			480		480	
House-rent and other allowances			720		620	
Total .. Voted ..			1,200	1,000	1,100	1,229
A-8 (3) Contingencies—						
Contract contingencies—						
Conservancy charges			600			
Lighting charges			100		775	
Petty supplies			70			
Other charges			10			
Non-contract contingencies—						
Cost of grass			1,000			
Coolie charges			1,000		2,700	
Water charges			200			
Rents, rates and taxes			125			
Other charges			75			
Supplies and services (clothing charges)			320		325	
Total .. Voted ..			3,500	4,000	3,800	4,348
TOTAL, Cattle Pounds .. Voted ..			20,400	20,000	20,200	20,643

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY).						
G (1) Pay of Officers—						
Deputy Commissioners (650—1,350 plus spl. pay Rs. 200 each) .. .. .. *Charged* ..	2	2	*28,600*		*27,000*	
Superintendent (500—50—800) .. .. .. Voted ..	2	2	19,400		18,839	
Inspectors (300—400) .. .. .. Voted ..	10	10	50,200		49,161	
Total .. *Charged* ..			*28,600*	*29,000*	*27,000*	*29,749*
Total .. Voted ..			69,600	69,000	68,000	69,838
G (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	24	26	66,645		64,438	
Constabulary (30—50)	86	84	43,020		44,565	
Manager, Assistant Managers, clerks and photographer	20	20	25,595		24,184	
Temporay establishment			400		400	
Probable savings			—5,260		—3,187	
Total .. Voted ..			1,30,400	1,33,000	1,30,400	1,30,189
G (3) Allowances—						
Travelling allowance .. (fixed) .. *Charged* ..			*3,600*		*4,600*	
Travelling allowance .. (fixed) .. Voted ..			13,200		13,700	
Travelling allowance .. (ordinary) .. *Charged* ..			*400*		*400*	
Travelling allowance .. (ordinary) .. Voted ..			12,800		12,800	
House-rent and other allowances .. .. *Charged* ..			....		*100*	
House-rent and other allowances .. .. Voted ..			6,700		6,800	
Cost of passages .. .. *Charged* ..			*3,500*		....	
Total .. *Charged* ..			*7,500*	*4,000*	*5,100*	*5,215*
Total .. Voted ..			32,700	33,000	33,300	34,756

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department—concld.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY)—concld.				
G (4) Contingencies—				
Contract contingencies—				
Lighting charges	2,500		13,700	
Telephone charges	4,700			
Other charges	4,800			
Non-contract contingencies—				
Service postage and telegrams	1,400		30,200	
Rents, rates and taxes	28,800			
Other charges	200			
Supplies and services—				
Purchase and maintenance of wireless sets	600		5,000	
Clothings charges	1,600		5,100	
Cost of photographic materials	2,500			
Rewards to informers	250			
Other charges	150			
Total .. Voted	47,500	54,000	54,000	49,546
Total .. *Charged*	*36,100*	*33,000*	*32,100*	*34,964*
Total .. Voted	2,80,200	2,89,000	2,85,700	2,84,329
TOTAL, Criminal Investigation Department	3,16,300	3,22,000	3,17,800	3,19,293

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DETAILED ACCOUNT No. 29B. POLICE. B-Superintendence.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Inspector-General (2,500—125—3,000) .. *Charged* ..	*1*	*1*	*35,019*		*32,783*	
Deputy Inspectors-General (1,950—50—2,150) .. *Charged* ..	*2*	*2*	*50,981*		*49,600*	
Personal Assistant (650—1,350) .. .. *Charged* ..	*1*	*1*	*13,600*		*14,517*	
Superintendent, Office of the Inspector-General (300—500) .. .. Voted ..	1	1	6,000		6,000	
Total .. { *Charged* ..			*99,600*	*96,000*	*96,900*	*97,168*
Total .. { Voted ..			6,000	6,000	6,000	6,000
B (2) Pay of Establishment—						
Clerks (30—300)	57	57	65,132		69,257	
Servants (12—24)	11	11	2,280		2,280	
Leave salary			6,488		4,763	
Total .. Voted ..			73,900	68,000	76,300	71,102
B (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. (fixed) .. Voted ..			360		810	
Travelling allowance .. (ordinary) .. { *Charged* ..			*7,200*		*7,400*	
Travelling allowance .. (ordinary) .. { Voted ..			4,000		4,900	
House-rent and other allowances .. .. { *Charged* ..			....		....	
House-rent and other allowances .. .. { Voted ..			340		390	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..			....		*1,700*	
Total .. { *Charged* ..			*7,200*	*8,000*	*9,100*	*14,912*
Total .. { Voted ..			4,700	6,000	6,100	5,091
B (4) Contingencies—						
Contract contingencies—						
Petty supplies			930		} 3,930	
Purchase of books and periodicals			377		}	
Lighting charges			370		}	
Purchase and repairs of furniture			519		}	
Carriage of records			1,470		}	
Other charges			94		}	
Non-contract contingencies—						
Service postage and telegrams			3,300		3,300	
Rents, rates and taxes			150		} 1,690	
Telephone charges			1,400		}	
Water charges			110		}	
Pay of inferior servants			480		480	
Commission charges for reimbursing warrants and credit notes ..			8,700		8,000	
Total .. Voted ..			17,900	17,000	17,400	17,624
Total .. { *Charged* ..			*1,06,800*	*1,04,000*	*1,06,000*	*1,12,080*
Total .. { Voted ..			1,02,500	97,000	1,05,800	99,817
TOTAL, Offices of the Inspector-General and Deputy Inspectors-General.			2,09,300	2,01,000	2,11,800	2,11,897

DETAILED ACCOUNT No. 29C. **POLICE.** **C-District Executive Force.**		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE.					
C-1 (*a*) POLICE PROPER—					
C-1 (*a*) 1 PAY OF OFFICERS	*Charged* ..	*2,65,000*	*2,62,000*	*2,65,000*	*2,65,417*
	Voted ..	3,62,100	3,75,000	3,67,000	3,59,963
C-1 (*a*) 2 PAY OF ESTABLISHMENT ..	.. Voted ..	58,18,900	58,20,000	57,80,100	57,99,446
C-1 (*a*) 3 ALLOWANCES, HONORARIA, ETC.	*Charged* ..	*64,800*	*70,000*	*67,700*	*69,436*
	Voted ..	11,10,800	11,63,000	11,20,400	11,24,461
C-1 (*a*) 4 CONTINGENCIES	.. Voted ..	6,31,800	6,35,000	6,16,900	6,31,123
C-1 (*b*) HOSPITAL CHARGES	.. Voted ..	4,300	4,000	4,400	4,172
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES ..	.. Voted ..	10,400	11,000	10,500	10,019
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT ..	.. Voted ..	24,900	....	....	....
Establishment Charges recoverable from Other Governments, Departments, etc.—					
Deduct—Amount recoverable from Central Government for Police supplied to Security Printing Press, Nasik	.. Voted ..	—8,000	—8,000	—8,000	—7,995
Deduct—Contribution from Imperial Bank, etc. ..	.. Voted ..	—13,400	—13,000	—14,200	—13,274
Total ..	*Charged* ..	*3,29,800*	*3,32,000*	*3,32,700*	*3,34,853*
	Voted ..	79,41,800	79,87,000	78,77,100	79,07,915
C-2 OTHER POLICE.					
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	.. Voted ..	—200	....	—100	—2,787
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT ..	.. Voted ..	....	....	....	1,238
C-2 (*c*) VILLAGE POLICE (SHETSANADI POLICE) ..	.. Voted ..	11,500	12,000	11,500	11,424
Total	.. Voted ..	11,300	12,000	11,400	9,875
Total ..	*Charged* ..	*3,29,800*	*3,32,000*	*3,32,700*	*3,34,853*
	Voted ..	79,53,100	79,99,000	78,88,500	79,17,790
TOTAL .. District Executive Force..		82,82,900	83,31,000	82,21,200	82,52,643

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
C-1 DISTRICT POLICE.						
C-1 (*a*) POLICE PROPER.						
C-1 (a) (1) Pay of Officers—						
Superintendents (650—1,450) .. .. *Charged* ..	*20*	*18*	*2,62,345*		*2,65,335*	
Assistant Superintendents (350—700) .. *Charged* ..	*11*	*11*	*55,778*		*53,381*	
Deputy Superintendents and Inspectors (180—800) Voted ..	103	107	3,52,376		3,50,230	
Temporary Deputy Superintendents .. Voted ..			10,000		18,000	
Probable savings .. .. .. { *Charged* ..			*—53,123*		*—53,716*	
Probable savings { Voted ..			—276		—1,230	
Total .. { *Charged* ..			*2,65,000*	*2,62,000*	*2,65,000*	*2,65,417*
Total .. { Voted ..			3,62,100	3,75,000	3,67,000	3,59,963
C-1 (a) (2) Pay of Establishment—						
POLICE FORCE.						
Non-gazetted executive officers (75—200)	514	516	} 57,32,168		} 57,09,725	
Constabulary (19—50)	16,157	16,235				
Probable savings			—1,74,190		—1,89,754	
Total .. Voted ..			55,57,978		55,19,971	54,98,652
OFFICE AND INFERIOR ESTABLISHMENTS.						
Clerks (25—200)	263	262	2,42,118		2,41,846	
Servants (16—20)	100	101	18,804		18,864	
Total .. Voted ..			2,60,922		2,60,710	3,01,556
Deduct—Cost of constables employed on telephone exchange debitable under "25, General Administration"			....	....	—581	—762
Total .. Voted ..			58,18,900	58,20,000	57,80,100	57,99,446

DETAILED ACCOUNT No. 29C POLICE C-District Executive Force—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*					
C-1 (a) (3) Allowances, Honoraria, etc.—					
Payment on account of medical treatment of British officers of the Superior Civil Services	*Charged* ..	*100*		*100*	
Travelling allowance .. .. (fixed) ..	*Charged* ..	*5,400*		*8,640*	
	Voted ..	1,58,301		1,55,357	
Travelling allowance .. .. (ordinary) ..	*Charged* ..	*45,000*		*44,900*	
	Voted ..	5,11,300		4,96,400	
House-rent and other allowances	*Charged* ..	*2,395*		*2,060*	
	Voted ..	5,12,417		4,87,220	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..	*15,000*		*12,000*	
Probable savings	*Charged* ..	*—3,095*		....	
	Voted ..	—71,218		—18,577	
TOTAL ..	*Charged* ..	*64,800*	*70,000*	*67,700*	*69,436*
	Voted ..	11,10,800	11,63,000	11,20,400	11,24,461

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*				
C-1 (a) Police Proper—contd.				
CONTINGENCIES.				
C-1 (a) (4) Contingencies—				
Contract contingencies—				
Petty supplies	14,301			
Lighting charges	24,957			
Conservancy charges	4,415			
Purchase and repairs of furniture	6,269		65,758	
Carriage of records	8,927			
Other charges	12,586			
Non-contract contingencies—				
Pay of inferior servants	61,915		62,493	
Rents, rates and taxes	90,200		89,467	
Service postage and telegrams	1,07,300		1,02,300	
Conservancy charges	....		5,820	
Petty construction and repairs	16,000		17,000	
Water charges	40,000			
Motor car contingencies	18,000		84,000	
Telephone charges	27,000			
Other charges	5,600			
Supplies and services—				
Ordnance stores	30,044		28,000	
Clothing charges	1,57,300		1,54,000	
Rewards to informers	6,100			
Accoutrements	5,200		23,000	
Other charges	14,100			
Probable savings	—18,414		—14,938	
TOTAL .. Voted	6,31,800	6,35,000	6,16,900	6,31,123

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength, 1938–39.	Strength, 193 -	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
C-1 DISTRICT POLICE—*concld.*			Rs.	Rs.	Rs.	Rs.
C-1 (*b*) HOSPITAL CHARGES.						
C-1 (b) (1) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	1	1	2,440		2,357	
Servants (15—19)	4	4	960		943	
Total .. Voted ..			3,400	3,400	3,300	2,777
C-1 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....		....	
House-rent and other allowances			....		....	
Total .. Voted ..			....		....	133
C-1 (b) (3) Contingencies—						
Pay of inferior servants			96		96	
Contract contingencies			120		120	
Non-contract contingencies			7		7	
Supplies and services			1,077		1,277	
Total .. Voted ..			1,300	1,000	1,500	1,262
C-1 (b) (4) Establishment charges recoverable from or payable to other Governments Departments, etc.—						
Deduct—Payments transferred to "38, Medical" (Page 231) ..			—400	—400	—400	....
Total, Hospital charges .. Voted ..			4,300	4,000	4,400	4,172
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES.						
C-1 (c) (1) Pay of Establishment—						
Teachers (20—60) .. .. .. Voted ..	20	20	9,100	9,000	9,200	8,794
C-1 (c) (2) Allowances, etc.—						
Travelling allowance (ordinary)			20		....	
House-rent and other allowances			180		200	
Total .. Voted ..			200	500	200	251
C-1 (c) (3) Contingencies—						
Non-contract contingencies .. .. .. Voted ..			1,100	1,500	1,100	974
Total, Primary Schools in Police Lines .. Voted ..			10,400	11,000	10,500	10,019
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT.						
C-1 (*d*) (1) Pay of Establishment			21,597	20,500	21,919	20,922
C-1 (*d*) (2) Allowances, Honoraria, etc.			3,242	2,700	3,535	2,386
C-1 (*d*) (3) Contingencies			17,196	16,300	17,048	13,858
C-1 (*d*) (4) *Deduct*—Amount transferred to "12, Charges on account of Motor Vehicles Acts." (*Vide* pages 84 & 86)			—17,135	—17,000	—16,649	—15,906
C-1 (*d*) (5) *Deduct*—Receipts under Deposits Account of the receipts under the Public Conveyances Act retained to meet charges ..			....	—22,500	—25,853	—21,260
Total, Land Conveyance Licensing Department .. Voted ..			24,900	....	....	....

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE.				
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.				
C-2 (a) (1) Pay of Establishment—				
Constabulary	6,400	6,500	6,500	4,590
C-2 (a) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	1,300	1,000	1,200	636
C-2 (a) (3) Contingencies—				
Supplies and services	600	500	600	....
TOTAL .. Voted ..	8,300	8,500	8,300	5,226
C-2 (a) (4) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution	—8,500	—8,500	—8,400	—8,013
TOTAL, Police Supplied to Private Companies and Persons .. Voted ..	—200	....	—100	—2,787
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT.				
C-2 (b) (1) Pay of Establishment—				
Police force (19—145)	....		....	938
C-2 (b) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	....	....	....	294
C-2 (b) (3) Contingencies—				
Non-contract contingencies	....		....	
Supplies and services	....		....	
Total ..	....	....	....	6
Total, Additional Police Establishment .. Voted ..	....	....	....	1,238

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-POLICE TRAINING SCHOOL.				Rs.	Rs.	Rs.	Rs.
D-1 Pay of Officers—							
Principal (650—1,350) ..	*Charged* ..	*1*	*1*	*13,800*		*13,625*	
Probationers (350—700) ..	*Charged* ..	*14*	*13*	*52,080*		*53,947*	
Deputy Superintendents and Inspectors (180—800)	Voted ..	7	8	28,700		25,500	
Probable savings	*Charged* ..			*—15,880*		*—17,572*	
Total ..	*Charged* ..			*50,000*	*50,000*	*50,000*	*46,384*
	Voted ..			28,700	25,000	25,500	25,467
D-2 Pay of Establishment—							
Non-gazetted executive officers (75—145 *plus* spl. pay Rs. 30 each) ..		6	7	11,845		10,645	
Sub-Assistant Surgeon (60—200 *plus* Rs. 25 spl. pay) ..		1	1	2,592		2,508	
Constabulary (36—50)		9	9	5,238		5,154	
Servants (16—19)		10	10	1,656		1,824	
Probable savings				—631		—531	
Total ..	Voted ..			20,700	21,000	19,600	20,087
D-3 Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*2,300*		*1,900*	
	Voted ..			2,200		2,700	
Training allowance to students	Voted ..			50,500		62,720	
House-rent and other allowances	*Charged* ..			*800*		*800*	
	Voted ..			2,300		2,080	
Cost of pasages	*Charged* ..			*4,800*		....	
Total ..	*Charged* ..			*7,900*	*3,000*	*2,700*	*3,846*
	Voted ..			55,000	57,000	67,500	60,381
D-4 Contingencies—							
Contract contingencies—							
Petty supplies				350			
Purchase of books and periodicals				400			
Lighting charges				360			
Conservancy charges				230		1,780	
Purchase and repairs of furniture				550			
Other charges				90			
Non-contract contingencies—							
Service postage and telegrams				300			
Water charges				1,100			
Office expenses and miscellaneous				600		2,930	
Other charges				1,010			
Pay of inferior servants				1,920		4,104	
Supplies and services—							
Purchase and upkeep of horses				1,400		3,700	
Clothing charges				3,180			
Ordnance stores				810		4,986	
Other charges				1,000			
Total ..	Voted ..			13,300	16,000	17,500	19,293
D-5 Establishment charges payable to or recoverable from other Governments, Departments, etc.—							
Deduct—							
Amount recoverable from Indian States and Sind Government, etc.	*Charged* ..			*—11,600*	*—9,000*	*—12,000*	*—8,442*
	Voted ..			—4,000	—3,000	—3,200	—4,825
Total ..	*Charged* ..			*46,300*	*44,000*	*40,700*	*41,788*
	Voted ..			1,13,700	1,16,000	1,26,900	1,20,403
Total, Police Training School ..				1,60,000	1,60,000	1,67,600	1,62,191

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DETAILED ACCOUNT No. 29-E. POLICE. E.—Special Police.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
E-1 MEWAS POLICE			3,600	3,700	3,600	3,544
E-2 BHIL NEMNUK			300	300	300	312
TOTAL, Special Police .. Voted ..			3,900	4,000	3,900	3,856
E-1 MEWAS POLICE.						
E-1 (1) Pay of Establishment—						
Rakhwaldars 1 (48) and 105 (2—5)	106	106	3,600		3,600	
Total .. Voted ..			3,600	3,700	3,600	3,544
E-2 BHIL NEMNUK.						
E-2 (1) Pay of Establishment—						
Constabulary (26)			300		300	
Total .. Voted ..			300	300	300	312

DETAILED ACCOUNT No 29-F. POLICE. F-Railway Police.		Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
F-1 BOMBAY BARODA AND CENTRAL INDIA RAILWAY POLICE (INCLUDING THE S. R. SECTION OF THE R. M. RAILWAY)	*Charged* ..			*23,100*	*18,000*	*20,300*	*19,194*
	Voted ..			3,36,600	3,45,000	3,37,300	3,38,496
F-2 GREAT INDIAN PENINSULA AND MADRAS AND SOUTHERN MAHRATTA RAILWAYS POLICE ..	*Charged* ..			*20,100*	*23,000*	*20,700*	*16,865*
	Voted ..			4,89,300	5,14,000	4,92,500	4,81,262
	Charged ..			*43,200*	*41,000*	*41,000*	*36,059*
	Voted ..			8,25,900	8,59,000	8,29,800	8,19,758
TOTAL .. Railway Police ..				8,69,100	9,00,000	8,70,800	8,55,817
F-1 B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).							
F-1 (1) Pay of Officers—							
Superintendent (650—1,350 plus 150 spl. pay)	.. *Charged* ..	*1*	*1*	*14,644*		*14,400*	
Inspectors (180—300)	.. Voted ..	6	6	17,335		20,460	
Probable savings	*Charged* ..			*—44*		....	
	Voted ..			—35		—2,460	
Total ..	*Charged* ..			*14,600*	*13,000*	*14,400*	*14,043*
	Voted ..			17,300	20,000	18,000	19,185
F-1 (2) Pay of Establishment—							
Non-gazetted executive officers (75—200)		21	22	35,785		34,205	
Constabulary (20—50)		542	542	1,76,384		1,75,963	
Clerks (50—200)		11	11	13,870		13,258	
Servants (22 and 23)		3	3	940		768	
Probable savings				—11,879		—11,194	
Total .. Voted ..				2,15,100	2,16,000	2,13,000	2,13,168

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
F-1. B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—contd.			Rs.	Rs.	Rs.	Rs.
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. *Charged* ..			....		....	
Voted ..			6,578		6,000	
Travelling allowance .. (ordinary) .. *Charged* ..			*800*		*900*	
Voted ..			16,000		16,100	
House-rent and other allowances .. .. *Charged* ..			*3,500*		*5,000*	
Voted ..			34,522		37,000	
Cost of passages .. .. *Charged* ..			*4,200*		....	
Total .. *Charged* ..			*8,500*	*5,000*	*5,900*	*5,151*
Voted ..			57,100	62,000	59,100	61,549
F-1 (4) Contingencies—						
Contract contingencies—						
Petty supplies			565		3,000	
Lighting charges			1,850			
Conservancy charges			1,360			
Purchase and repairs of furniture			200			
Other charges			545			
Non-contract contingencies—						
Pay of inferior servants			2,496		2,496	
Rents, rates and taxes			25,184		26,104	
Service postage and telegrams			1,400		8,900	
Water charges			5,600			
Telephone charges			1,100			
Medicines			300			
Supplies and services—						
Rent for Railway quarters occupied by Police			16,000		15,000	
Clothing charges			5,000		5,500	
Patrolling charges			2,000		5,500	
Other charges			2,800			
Total .. Voted ..			66,400	66,000	66,500	64,303
F-1 (5) Establishment Charges recoverable from other Governments Departments, etc.—						
Deduct—Contribution from B. B. & C. I. Rly. .. Voted ..			−19,300	—19,000	−19,300	−19,709
Total .. *Charged* ..			*23,100*	*18,000*	*20,300*	*19,194*
Voted ..			3,36,600	3,45,000	3,37,300	3,38,496
TOTAL ..			3,59,700	3,63,000	3,57,600	3,57,690
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS.						
F-2 (1) Pay of Officers—						
Superintendent (650—1,450 plus 150 spl. pay) . *Charged* ..	*1*	1	*10,000*		*15,000*	
Assistant Superintendent (350—700 plus 100 spl. pay) *Charged* ..	*1*	1	*9,000*		*9,000*	
Inspectors (180—400) .. .. Voted ..	8	9	27,000		24,900	
Probable savings .. .. .. *Charged* ..			....		*—4,900*	
Total .. *Charged* ..			*19,000*	*19,000*	*19,100*	*15,077*
Voted ..			27,000	32,000	24,900	28,632

DETAILED ACCOUNT No. 29F. 29-POLICE. F-Railway Police—concld.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938-39.	Budget Estimate, 1938–39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS—contd.						
F-2 (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	36	37	62,445		60,010	
Constabulary (20—50)	765	765	2,46,443		2,44,980	
Clerks (30—150)	15	15	14,318		14,749	
Servants (19—23)	7	8	1,872		1,596	
Probable savings			—9,078		—14,335	
Total .. Voted ..			3,16,000	3,17,000	3,07,000	3,06,527
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. *Charged* ..			....		....	
Travelling allowance .. (fixed) .. Voted ..			11,565		12,060	
Travelling allowance .. (ordinary) .. *Charged* ..			*1,100*		*1,600*	
Travelling allowance .. (ordinary) .. Voted ..			18,000		15,600	
House-rent and other allowances .. .. *Charged* ..			....		....	
House-rent and other allowances .. .. Voted ..			45,535		45,240	
Total .. *Charged* ..			*1,100*	*4,000*	*1,600*	*1,788*
Total .. Voted ..			75,100	75,000	72,900	74,041
F-2 (4) Contingencies—						
Contract contingencies—						
Petty supplies			500		3,710 (Petty supplies to Other charges)	
Lighting charges			2,600			
Conservancy charges			5,650			
Other charges			1,120			
Non-contract contingencies—						
Pay of inferior servants			970		990	
Rents, rates and taxes			7,440		7,400	
Service postage and telegrams			6,500		13,300 (Service postage to Water charges)	
Telephone charges			1,600			
Water charges			4,500			
Supplies and services—						
Clothing charges			6,800		8,400	
Interest on capital expenditure on railway quarters occupied by Police			30,500		30,000	
Other charges			2,680		1,000 (Other charges and Accoutrements)	
Accoutrements			340			
Cost of saloon			....		22,900	
Total .. Voted ..			71,200	90,000	87,700	72,062
Total .. *Charged* ..			*20,100*	*23,000*	*20,700*	*16,865*
Total .. Voted ..			4,89,300	5,14,000	4,92,500	4,81,262
TOTAL ..			5,09,400	5,37,000	5,13,200	4,98,127

DETAILED ACCOUNT No. 29-G, POLICE. G-Criminal Investigation Department.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
G. CRIMINAL INVESTIGATION DEPARTMENT (Presidency)						
G-(1) Pay of Officers—						
Deputy Inspector-General of Police (1,950—2,150) .. *Charged* ..	1	*1*	*25,800*		*24,525*	
Assistant to the Deputy Inspector-General of Police (650—700) .. .. .. *Charged* ..	2	*2*	*25,826*		*24,283*	
Deputy Superintendents of Police (340—700) .. Voted ..	2	2	11,354		10,920	
Inspectors (180—300) .. Voted ..	12	12	41,160		41,715	
Superintendent, Finger Print Bureau (320—400) .. Voted ..	1	1	4,800		4,665	
Probable savings .. .. .. *Charged* ..			*—5,626*		*—2,808*	
Probable savings .. Voted ..			—14		....	
Total .. *Charged* ..			*46,000*	*38,000*	*46,000*	*39,678*
Total .. Voted ..			57,300	61,000	57,300	62,407
G-(2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	29	29	56,110		57,395	
Finger Print Bureau and other special establishments (40—450) ..	33	35	47,022		44,093	
Constabulary (28—50)	16	16	10,404		10,404	
Servants (9—22)	29	30	6,320		6,216	
Temporary establishment			5,000		5,728	
Probable savings			—56		—3,836	
Total .. Voted ..			1,24,800	1,22,000	1,20,000	1,19,186
G-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..			*2,000*		*2,400*	
Travelling allowance (ordinary) .. Voted ..			20,000		17,100	
House-rent and other allowances .. *Charged* ..			....		....	
House-rent and other allowances .. Voted ..			22,400		21,700	
Total .. *Charged* ..			*2,000*	*5,000*	*2,400*	*5,836*
Total .. Voted ..			42,400	43,000	38,800	46,424
G-(4) Contingencies—						
Contract contingencies—						
Pety supplies			1,120			
Lighting charges			500		7,700	
Other charges			6,128			
Non-contract contingencies—						
Service postage and telegrams			3,000			
Telephone charges			1,200		3,990	
Other charges			412			
Supplies and services—						
Other charges			1,040		410	
Total .. Voted ..			13,400	12,000	12,100	13,176
Total .. *Charged* ..			*48,000*	*43,000*	*48,400*	*45,514*
Total .. Voted ..			2,37,900	2,38,000	2,28,200	2,41,193
TOTAL .. Criminal Investigation Department (Presidency) ..			2,85,900	2,81,000	2,76,600	2,86,707

DETAILED ACCOUNT No. 29-H.
POLICE.
H-CHARGES IN ENGLAND.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
H-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged*	*1,65,120*	*1,40,160*	*1,49,440*	*1,33,739*
	Voted	15,480	18,640	21,400	22,416
H-2 Sterling overseas pay—(High Commissioner for India)	*Charged*	*1,11,320*	*1,13,440*	*1,16,000*	*1,14,841*
H-3 Stores for India—(High Commissioner for India)	Voted	7,400	4,200	4,520	7,109
H-4 Other charges—(High Commissioner for India)	*Charged*	*3,000*	*3,000*	*1,800*	*1,675*
H-4 Other charges—(Secretary of State for India)	*Charged*	*1,200*	*1,600*	*1,200*	*1,200*
Total	*Charged*	*2,80,640*	*2,58,200*	*2,68,440*	*2,51,455*
	Voted	22,880	22,840	25,920	29,525
TOTAL, Charges in England		3,03,520	2,81,040	2,94,360	2,80,980

30-PORTS AND PILOTAGE. B-Other Ports.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
PORTS ESTABLISHMENTS.					
CHARGES FOR THE SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.—					
Add—Local Government's share of cost of the Marine Survey Department, Bombay.	*Charged* ..	*4,200*	*2,000*	*3,600*	*4,247*
	Voted ..	400	1,000	400	578
For rounding ..	*Charged* ..	*—200*	....	*+400*	....
	Voted ..	+600	....	+600	....
TOTAL ..		5,000	3,000	5,000	4,825
	Charged ..	*4,000*	*2,000*	*4,000*	*4,247*
	Voted ..	1,000	1,000	1,000	578

36-SCIENTIFIC DEPARTMENTS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-Grants-in-aid and Donations to Scientific Societies and Institutes .. .. Voted ..	36-A	4,100	4,100	4,100	4,100
B-Museums .. .. Voted ..	36-B	90,700	98,900	98,900	1,01,550
For rounding .. .. Voted ..		+200	....	....	....
TOTAL .. Voted ..		95,000	1,03,000	1,03,000	1,05,650

DETAILED ACCOUNT No. 36-A.
36-SCIENTIFIC DEPARTMENTS.
A-Grants-in-aid and Donations to Scientific Societies and Institutes.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Grants-in-aid, Contributions and Donations.				
Royal Asiatic Society	3,600		3,600	
Bombay Art Society	500		500	
TOTAL .. Voted ..	4,100	4,100	4,100	4,100

DETAILED ACCOUNT No. 36-B.
36-SCIENTIFIC DEPARTMENTS.
B-Museums.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Grants-in-aid, Contributions and Donations.				
Grant-in-aid to the Historical Museum at Satara	....		3,000	
Grant of annuity to the Parasnis family in perpetuity	2,400		2,400	
Grant-in-aid to the Archæological Museum at Bijapur	1,300		1,300	
Grant-in-aid to the Prince of Wales' Museum of Western India	85,000		92,200	
Grant-in-aid to the Lord Reay Industrial Museum at Poona	2,000		....	
TOTAL .. Voted ..	90,700	98,900	98,900	1,01,550

37-EDUCATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.					
A Grants to universities	37-A	1,50,400	1,50,400	1,50,400	1,50,436
B Government arts colleges	37-A	8,74,000	9,20,400	8,85,500	8,64,187
C Grants to non-government arts colleges	37-A	2,32,000	1,39,800	1,39,800	1,41,735
D Government professional colleges	37-A	5,49,500	5,15,400	4,74,200	4,74,043
E Grants to non-government professional colleges ..	37-A	....	....	....	120
TOTAL ..		18,05,900	17,26,000	16,49,900	16,30,521
Charged ..		*2,98,300*	*3,64,200*	*3,54,600*	*3,75,747*
Voted ..		15,07,600	13,61,800	12,95,300	12,54,774
B-SECONDARY.					
F Government secondary schools	37-B	8,28,800	7,88,100	8,12,200	8,30,364
G Direct grants to non-government secondary schools—					
(1) Anglo-Indian and European communities	37-B	4,40,000	4,38,500	4,40,000	4,36,229
(2) Other communities	37-B	10,95,600	10,45,600	9,56,600	8,80,560
H Grants to local bodies for secondary education	37-B	67,800	67,800	67,800	63,468
TOTAL .. Voted ..		24,32,200	23,40,000	22,76,600	22,10,621
C-PRIMARY.					
I Government primary schools	37-C	9,400	9,200	9,000	8,679
J Direct grants to non-government primary schools	37-C	2,21,100	18,800	18,800	19,000
K Grants to local bodies for primary education	37-C	1,21,60,500	1,19,30,000	1,09,32,500	1,10,69,402
K-1 Special Development Programme		5,00,000	....	....	....
TOTAL ..		1,28,91,000	1,19,58,000	1,09,60,300	1,10,97,081
Charged ..		....	....	*2,00,000*	....
Voted ..		1,28,91,000	1,19,58,000	1,07,60,300	1,10,97,081

37-EDUCATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-SPECIAL.		Rs.	Rs.	Rs.	Rs.
L GOVERNMENT SPECIAL SCHOOLS	37-D	9,90,500	5,98,300	5,99,600	5,94,764
M DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		18,200	18,000	18,000	20,332
(2) OTHER COMMUNITIES		1,95,100	69,300	69,300	91,217
N GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION		8,400	400	400	277
TOTAL ..		12,12,200	6,86,000	6,87,300	7,06,590
Charged ..		....	....	....	....
Voted ..		12,12,200	6,86,000	6,87,300	7,06,590
E-GENERAL.					
O DIRECTION	37-E	1,70,800	1,64,500	1,58,700	1,64,223
P INSPECTION—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		23,900	14,800	21,200	19,838
(2) OTHER COMMUNITIES		8,28,700	6,27,500	3,36,800	3,52,540
Q SCHOLARSHIPS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		19,000	19,000	19,000	17,643
(2) OTHER COMMUNITIES		4,05,600	3,08,300	3,22,000	3,55,969
R MISCELLANEOUS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		4,300	5,700	4,000	2,485
(2) OTHER COMMUNITIES		1,93,300	1,69,900	1,57,600	1,39,545
LUMP PROVISION FOR NEW SCHEMES OF EDUCATIONAL EXPANSION AND IMPROVEMENT		....	9,60,300	32,92,000	....
TOTAL ..		16,45,600	22,70,000	43,11,300	10,52,243
Charged ..		*83,000*	*72,200*	*71,700*	*71,519*
Voted ..		15,62,600	21,97,800	42,39,600	9,80,724
F-CHARGES IN ENGLAND.					
S CHARGE IN ENGLAND—HIGH COMMISSIONERS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES — *Charged* ..	37-F	....	....	....	....
Voted ..		7,240	7,040	4,800	5,160
(2) OTHER COMMUNITIES .. .. — *Charged* ..		*50,200*	*43,600*	*66,600*	*67,577*
Voted ..		47,160	43,360	49,800	35,721
TOTAL ..		1,04,600	94,000	1,21,200	1,08,458
Charged ..		*50,200*	*43,600*	*66,600*	*67,577*
Voted ..		54,400	50,400	54,600	40,881
T LOSS OR GAIN BY EXCHANGE—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES — *Charged* ..		....	....	....	....
Voted ..		....	36	....	—27
(2) OTHER COMMUNITIES .. .. — *Charged* ..		....	*221*	....	*—350*
Voted ..		....	219	....	—182
TOTAL ..		....	476	....	—559
Charged ..		....	*221*	....	*—350*
Voted ..		....	255	....	—209
For rounding .. *Charged* ..		*+500*	*—221*	*+100*	....
Voted ..		....	—255	+300	....
GRAND TOTAL ..		2,00,92,000	1,90,74,000	2,00,07,000	1,68,04,955
Charged ..		*4,32,000*	*4,80,000*	*6,93,000*	*5,14,493*
Voted ..		1,96,60,000	94,000	1,93,14,000	1,62,90,462

DETAILED ACCOUNT No. 37A. EDUCATION. University.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.							
A-(1) Grants to Universities—							
Recurring grant—Bombay University	*Charged* ..			....		*1,17,000*	
	Voted ..			1,17,000		....	
Recurring grant— Do.	Voted ..			33,400		33,400	
Non-recurring grant Do.	Voted ..			....		....	
TOTAL	..			1,50,400	1,50,400	1,50,400	1,50,436
	Charged ..			....	*1,17,000*	*1,17,000*	*1,17,000*
	Voted ..			1,50,400	33,400	33,400	33,436
B-GOVERNMENT ARTS COLLEGES.							
Summary.							
B-1 Science College	..			1,89,300	2,00,400	1,96,900	1,91,803
B-2 Other Arts Colleges	..			6,84,700	7,20,000	6,88,600	6,72,384
TOTAL	..			8,74,000	9,20,400	8,85,500	8,64,187
	Charged ..			*1,37,400*	*1,58,400*	*1,53,700*	*1,57,159*
	Voted ..			7,36,600	7,62,000	7,31,800	7,07,028
DETAILS.							
B-1 SCIENCE COLLEGE.							
ROYAL INSTITUTE OF SCIENCE, BOMBAY.							
B-1 (1) Pay of Officers—							
Professors (400—1,500)	*Charged* ..	*4*	*4*	*49,800*		*42,300*	
Principal, professors and other officers (170—1,500)	Voted ..	6	6	32,600		47,200	
Total	*Charged* ..			*49,800*	*48,200*	*42,300*	*38,107*
	Voted ..			32,600	42,000	47,200	44,419
B-1 (2) Pay of Establishment—							
Clerks (30—140)	..	3	3	4,536		3,720	
Laboratory assistants (79—115)	..	5	5	7,320		7,320	
Field artists collectors (35—150)	..	2	2	2,400		2,400	
Demonstrators, physical Instructor, assistant lecturers and superintendent of stores (130—300)	..	9	9	22,662		24,603	
Servants (20—25)	..	16	16	4,644		4,487	
Temporary establishment	..		11	8,438		8,970	
Total	Voted ..			50,000	53,100	51,500	50,629
	Carried over ..			1,32,400	1,43,300	1,41,000	1,33,155

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS—contd.		Rs.	Rs.	Rs.	Rs.
B-1 SCIENCE COLLEGE—concld.					
ROYAL INSTITUTE OF SCIENCE, BOMBAY—concld.					
	Brought forward ..	1,32,400	1,43,300	1,41,000	1,33,155
B-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..	*350*		*365*	
	Voted ..	1,000		985	
House-rent and other allowances	*Charged* ..	*3,150*		*3,335*	
	Voted ..	5,000		5,715	
Total ..	*Charged* ..	*3,500*	*3,900*	*3,700*	*3,138*
	Voted ..	6,000	7,200	6,700	7,104
B-1 (4) Contingencies—					
Contract contingencies—					
Purchase of books and periodicals	..	5,900		32,000	
Purchase of apparatus and chemicals	..	20,100			
Telephone charges	..	250			
Electric charges	..	1,500			
Water supply	..	2,250			
Gas charges	..	3,200			
Other charges	..	700			
Non-contract contingencies—					
Rents, rates and taxes	..	6,914		7,212	
Service postage and telegrams	..	300			
Reserve at the disposal of the Director of Public Instruction	..	100		100	
Customs duty on imported stores	..	3,900		3,950	
Pay of inferior servants	..	2,286		2,238	
Total ..	Voted ..	47,400	46,000	45,500	48,406
	TOTAL ..	1,89,300	2,00,400	1,96,900	1,91,803
	Charged ..	*53,300*	*52,100*	*46,000*	*41,245*
	Voted ..	1,36,000	1,48,300	1,50,900	1,50,558

DETAILED ACCOUNT No. 37A EDUCATION. University—contd.	Strength 1938–39.	Strength 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.						
B-2 Other Arts Colleges.						
B-2 (1) Pay of Officers—						
Principals and professors (400—1,750) .. Charged ..	*10*	*8*	*78,300*		*1,01,300*	
Professors and other officers (170—1,200) .. Voted ..	57	59	3,36,000		3,37,300	
Director of Kannada Research (250—400) .. Voted ..		1	3,000		....	
Total .. *Charged* ..			*78,300*	*1,01,000*	*1,01,300*	*1,09,518*
Total .. Voted ..			3,39,000	3,26,800	3,37,300	3,15,427
B-2 (2) Pay of Establishment—						
Assistant lecturers, demonstrators, physical instructors and teachers (70—350) ..	43	42	96,661		98,948	
Hostel superintendent (150) ..	1	1	1,800		1,800	
Clerks (30—140) ..	14	15	17,269		16,716	
Laboratory assistants (25—100) ..	6	6	3,889		3,907	
Servants (15—25) ..	37	37	8,481		8,383	
Temporary establishment ..			32,700		31,546	
Total .. Voted ..			1,60,800	1,55,500	1,61,300	1,50,576
B-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—(ordinary) .. *Charged* ..			*800*		*650*	
Travelling allowance—(ordinary) .. Voted ..			2,950		1,900	
House-rent and other allowances .. *Charged* ..			*5,000*		*5,750*	
House-rent and other allowances .. Voted ..			16,350		14,700	
Cost of passages under the Superior Civil Services Rules, 1924 ..					....	
Total .. *Charged* ..			*5,800*	*5,300*	*6,400*	*6,396*
Total .. Voted ..			10,300	17,500	16,600	16,737
B-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals ..			15,673			
Purchase of apparatus and chemicals ..			23,441			
Telephone charges ..			682			
Electric charges ..			4,850		47,960	
Water supply ..			5,080			
Purchase and repairs of furniture ..			1,650			
Other charges ..			4,184			
Non-contract contingencies—						
Rents, rates and taxes ..			4,339			
Service postage and telegrams ..			994		4,782	
Other non-contract contingencies ..			5,100			
Other supplies and services ..			....		....	
Studentship ..			1,800		....	
Customs duty on imported stores ..			2,425		2,375	
Maintenance of gas plant at the Gujarat College ..			1,000		....	
Reserve at the disposal of the Director of Public Instruction ..			500		500	
Pay of inferior servants ..			9,782		10,083	
Total .. Voted ..			81,500	1,13,900	65,700	73,730
TOTAL ..			6,84,700	7,20,000	6,88,600	6,72,384
Charged ..			*84,100*	*1,06,300*	*1,07,700*	*1,15,914*
Voted ..			6,00,600	6,13,700	5,80,900	5,56,470

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
Recurring grants			2,32,000		1,39,800	
Non-recurring grants			....		....	
TOTAL ..			2,32,000	1,39,800	1,39,800	1,41,735
Charged ..			*75,000*	....	....	....
Voted ..			1,57,000	1,39,800	1,39,800	1,41,735
D—GOVERNMENT PROFESSIONAL COLLEGES.						
SUMMARY.						
D-1 Law College			60,500	65,500	59,800	59,787
D-2 College of Engineering, Poona			2,13,800	2,24,900	2,22,500	2,37,983
D-3 Training Colleges for Secondary Teachers			1,26,300	86,500	74,200	75,710
D-4 Sydenham Colleges of Commerce and Economics, Bombay ..			1,48,900	1,38,500	1,17,700	1,00,563
TOTAL ..			5,49,500	5,15,400	4,74,200	4,74,043
Charged ..			*85,900*	*88,800*	*83,900*	*1,01,588*
Voted ..			4,63,600	4,26,600	3,90,300	3,72,455
DETAILS.						
D-1.—LAW COLLEGE.						
D-1 (1) Pay of Officers—						
Principal and professors 1 (500), 9 (375)	10	11	44,800		46,500	
Total .. Voted ..			44,800	41,800	46,500	46,500
D-1 (2) Pay of Establishment—						
Clerks and registrar (25—300)	4	4	7,672		7,304	
Servants (19—24)	4	5	1,468		1,096	
Temporary establishment			360			
Total .. Voted ..			9,500	11,700	8,400	7,541
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			....		....	
House-rent and other allowances			400		600	
Total .. Voted ..			400	300	600	922
D-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			3,525		4,200	
Telephone charges			175			
Electric charges			625			
Purchase and repairs of furniture			750			
Other charges			600			
Non-contract contingencies—						
Service postage and telegrams			125		100	
Total .. Voted ..			5,800	11,700	4,300	4,824
TOTAL .. Voted ..			60,500	65,500	59,800	59,787

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.		Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.				Rs.	Rs.	Rs.	Rs.
D-2 College of Engineering, Poona.							
D-2 (1) Pay of Officers—							
Principal and professors (400—1,750)	*Charged*	*2*	*2*	*14,900*		*19,100*	
Professors and other officers (170—1,375)	Voted	14	14	69,200		73,800	
Leave salary	Voted					....	
Total	*Charged*			*14,900*	*23,300*	*19,100*	*37,565*
Total	Voted			69,200	70,200	73,800	69,834
D-2 (2) Pay of Establishment—							
Teachers and instructors (150—250)		4	4	10,980		10,893	
Clerks (30—140)		5	5	5,280		5,232	
Curator and laboratory assistants (30—180)		1	1	600		600	
Servants (20—29)		11	9	1,992		2,172	
Workshop establishment (30—240)		5	7	6,726		5,760	
Engineering laboratory establishment (45—220)		5	5	7,508		8,400	
Temporary establishment				42,314		42,243	
Total	Voted			75,400	76,200	75,300	76,776
D-2 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*			*700*		*700*	
Travelling allowance (ordinary)	Voted			1,250		1,250	
House-rent and other allowances	*Charged*			....		....	
House-rent and other allowances	Voted			650		650	
Cost of passages under the Superior Civil Services Rules, 1924	*Charged*			....		....	
Total	*Charged*			*700*	*1,800*	*700*	*691*
Total	Voted			1,900	1,900	1,900	2,047
D-2 (4) Contingencies—							
Contract contingencies—							
Purchase of apparatus and chemicals				37,772		41,600	
Telephone charges				228			
Electric charges				180			
Water supply				2,900			
Library charges				1,520			
Other charges				600			
Non-contract contingencies—							
Rents, rates and taxes				382		902	
Service postage and telegrams				492			
Other supplies and services				3,980		5,360	
Customs duty on imported stores				250		250	
Reserve at the disposal of the Director of Public Instruction				60		60	
Pay of inferior servants				3,336		3,528	
Total	Voted			51,700	51,500	51,700	51,070
TOTAL				2,13,800	2,24,900	2,22,500	2,37,983
	Charged			*15,600*	*25,100*	*19,800*	*38,256*
	Voted			1,98,200	1,99,800	2,02,700	1,99,727

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-3 (a) Training College for Secondary Teachers, Bombay.						
D-3 (a) (1) Pay of Officers—						
Principal	*1*	*1*	*22,800*		*15,900*	
Professors and lecturers (300—900 and 170—650) Voted ..	7	7	30,640		27,740	
Special pay to medical officer for medical charge			360		360	
Total .. *Charged* ..			*22,800*	*16,800*	*15,900*	*16,022*
Total .. Voted ..			31,000	36,900	28,100	30,290
D-3 (a) (2) Pay of Establishment—						
Clerks (30—80)	2	2	2,972		2,920	
Assistant lecturers (150—250)	2	3	6,400		5,700	
Teachers under training			3,000		3,000	
Servants (20)	2	2	628		680	
Deduct—Probable savings					....	
Total .. Voted ..			13,000	14,200	12,300	11,264
D-3 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) .. *Charged* ..			*150*		*150*	
Travelling allowance (Ordinary) .. Voted ..			300		300	
House-rent and other allowances .. *Charged* ..			*950*		*1,250*	
House-rent and other allowances .. Voted ..			4,500		4,500	
Cost of passages under the Superior Civil Services Rules, 1924 *Charged*.			....		....	
Total .. *Charged* ..			*1,100*	*1,000*	*1,400*	*1,310*
Total .. Voted ..			4,800	3,700	4,800	3,975
D-3 (a) (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,700		3,825	
Purchase of apparatus and chemicals			1,000			
Telephone charges			175			
Electric charges			75			
Water supply			500			
Other charges			575			
Non-contract contingencies						
Rents, rates and taxes			250		409	
Service postage and telegrams			191			
Other supplies and services			....		....	
Stipends to teachers from non-Government schools under training ..			7,000		5,900	
Reserve at the disposal of the Director of Public Instruction ..			120		120	
Pay of inferior servants			1,614		1,446	
Total .. Voted ..			13,200	13,900	11,700	12,849
TOTAL ..			85,900	86,500	74,200	75,710
TOTAL .. *Charged* ..			*23,900*	*17,800*	*17,300*	*17,332*
TOTAL .. Voted ..			62,000	68,700	56,900	58,378

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-3 (b) Training College for Secondary Teachers, Belgaum.						
D-3 (b) (1) Pay of officers—						
Principal (320—1,200)		1	12,662			
Professors and Lecturers (300—900 and 170—650)		7	15,338			
Total .. Voted ..			28,000	....	....	....
D-3 (b) (2) Pay of Establishment—						
Clerks (25—125)		2	1,425			
Assistant lecturers (130—200)		3	4,334			
Teachers under training			1,000			
Servants (13-17)		2	341			
Total .. Voted ..			7,100	....	....	....
D-3 (b) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,200			
Total .. Voted ..			1,200	....	....	....
D-3 (b) (4) Contingencies—						
Contract Contingencies			3,500			
Pay of inferior servants			377			
Non-contract contingencies			150			
Reserve at the disposal of the Director of Public Instruction ..			73			
Total .. Voted ..			4,100	....	....	....
Total .. Voted ..			40,400	....	....	....
TOTAL .. 3(*a*) and 3(*b*) ..			1,26,300	86,500	74,200	75,710
TOTAL .. *Charged* ..			*23,900*	*17,800*	*17,300*	*17,332*
TOTAL .. Voted ..			1,02,400	68,700	56,900	58,378

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.			Rs.	Rs.	Rs.	Rs.
D-4 Sydenham College of Commerce and Economics, Bombay.						
D-4 (1) Pay of Officers—						
Principal and professors (400—1,500) .. .. *Charged* ..	*3*	*3*	*34,628*		*33,500*	
Professors, etc. (170—600) .. .. Voted ..	12	11	42,100		37,700	
Leave salary .. .. *Charged* ..	..	..	*9,572*		*9,900*	
Total .. *Charged* ..			*44,200*	*43,000*	*43,400*	*42,675*
Total .. Voted ..			42,100	35,800	37,700	26,316
D-4 (2) Pay of Establishment—						
Assistant and part-time lecturers and instructors	3	5	10,052		2,520	
Clerks (30—225)	3	4	4,980		4,612	
Servants (20—21)	5	5	1,580		1,628	
Temporary establishment	..	..	3,588		3,640	
Total .. Voted ..			20,200	16,100	12,400	10,223
D-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (Ordinary) .. *Charged* ..			*500*		*500*	
Travelling allowance .. (Ordinary) .. Voted ..			100		55	
House-rent and other allowances .. .. *Charged* ..			*1,700*		*2,900*	
House-rent and other allowances .. .. Voted ..			6,200		4,945	
Total .. *Charged* ..			*2,200*	*2,900*	*3,400*	*3,325*
Total .. Voted ..			6,300	3,500	5,000	2,424
D-4 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,800			
Telephone charges			225			
Electrical charges			525			
Water supply			370		3,600	
Purchase and repairs of furniture			500			
Library charges			1,400			
Other charges			680			
Non-contract contingencies—						
Rents, rates and taxes			25,066		9,956	
Service postage and telegrams			298			
Pay of inferior servants			3,036		2,244	
Total .. Voted ..			33,900	37,200	15,800	15,600
TOTAL ..			1,48,900	1,38,500	1,17,700	1,00,563
Total .. *Charged* ..			*46,400*	*45,900*	*46,800*	*46,000*
Total .. Voted ..			1,02,500	92,600	70,900	54,863

DETAILED ACCOUNT No. 37A. EDUCATION. University—concld.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
E-GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.						
E-1 Grants-in-aid, Contributions and Donations.						
Recurring grants			....		....	
Non-recurring grants			....		....	
TOTAL .. Voted ..			....	....	....	120
DETAILED ACCOUNT No. 31B.						
EDUCATION.						
Secondary.						
F-GOVERNMENT SECONDARY SCHOOLS.						
SUMMARY.						
F-1 SECONDARY SCHOOLS FOR BOYS			7,20,700	7,21,500	7,45,600	7,76,483
F-2 SECONDARY SCHOOLS FOR GIRLS			69,600	56,600	56,600	53,324
F-3 CHARGES IN CONNECTION WITH EDUCATION IN PHYSICAL CULTURE .			....	10,000	10,000	557
F-4 VOCATIONAL SCHOOLS			38,500	....	....	....
TOTAL .. Voted ..			8,28,800	7,88,100	8,12,200	8,30,364
DETAILS.						
F-1 SECONDARY SCHOOLS FOR BOYS.						
F-1 (1) Pay of Officers—						
Principal and head masters (170—800)	19	19	70,449		79,220	
Special pay to medical officer for medical charge			240		240	
Leave salary			1,911		2,340	
Total .. Voted ..			72,600	80,300	81,800	82,305
F-1 (2) Pay of Establishment—						
Head masters, assistant masters, teachers and superintendent (30—300)	332	345	5,33,672		5,54,529	
Clerks (30—100)	21	21	20,198		20,604	
Laboratory assistants (20—30)	16	14	4,815		5,374	
Servants (12—21)	67	66	12,990		13,213	
Temporary establishment			3,600		3,080	
Special pay to medical officer for medical charge			1,560		1,800	
Deduct—Probable Savings			—4,135		—6,000	
Total .. Voted ..			5,72,700	5,69,600	5,92,600	6,21,649
Carried over ..			6,45,300	6,49,900	6,74,400	7,03,954

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought over ..			6,45,300	6,49,900	6,74,400	7,03,954
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-1 SECONDARY SCHOOLS FOR BOYS—contd.						
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance { ordinary			3,000		2,790	
Do. do.. { Fixed			....		....	
House-rent and other allowances			10,146		9,810	
Allowance for medical inspection of school children			1,054		....	
Total .. Voted ..			14,200	13,200	12,600	14,032
F-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			5,919			
Purchase of apparatus and chemicals			2,845			
Telephone charges			235			
Water supply			3,490		22,690	
Purchase and repairs of furniture			3,166			
Boarding charges			1,405			
Other charges			7,525			
Non-contract contingencies—						
Rents, rates and taxes			11,214			
Service postage and telegrams			1,798		12,544	
Other supplies and services						
Reserve at the disposal of the Director of Public Instruction ..			940		940	
Pay of inferior servants			22,663		22,426	
Voted ..			61,200	58,400	58,600	58,497
Total .. Voted ..			7,20,700	7,21,500	7,45,600	7,76,483
F-2 SECONDARY SCHOOLS FOR GIRLS.						
F-2 (1) Pay of Officers—						
Lady superintendent and head mistresses	..	2	4,200		....	
Leave salary			....		....	
Special pay to medical officer for medical charge			....		....	
Total .. Voted ..			4,200	3,400	....	....
F-2 (2) Pay of Establishment—						
Head mistresses, assistant masters, etc. (30—300)	22	36	48,644		46,624	
Clerks (35)	1	1	720		660	
Servants (16—18)	7	9	1,524		1,416	
Temporary establishment			600		600	
Deduct—Probable savings			—588		—1,000	
Total .. Voted ..			50,900	45,000	48,300	46,416
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			215		215	
House-rent and other allowances			773		785	
Allowance for medical inspection of school children			212		....	
Total .. Voted ..			1,200	1,100	1,000	902
F-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			335			
Purchase and repairs of furniture			265		1,955	
Other charges			435			
Non-contract contingencies—						
Rents, rates and taxes			4,277			
Service postage and telegrams			996		4,297	
Purchase of furniture			5,200			
Reserve at the disposal of the Director of Public Instruction ..			100		100	
Pay of inferior servants			1,692		948	
Total .. Voted ..			13,300	7,100	7,300	6,006
TOTAL .. Voted ..			69,600	56,600	56,600	53,324

DETAILED ACCOUNT No. 37-B. 37, EDUCATION. Secondary—contd.	Strength, 1938-39.	Strength, 1939-40.	Bedget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 937-38.
			Rs.	Rs.	Rs.	Rs.
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-4 (a) VOCATIONAL SCHOOLS.						
F-4-(2) Pay of Establishment—						
Instructors (50—175)		14	7,000			
Teachers (50—175)		2	3,000			
Fieldmen and servants (15—25)		14	2,500			
Total..Voted ..			12,500	....	....	....
F-3-(3) Allowances, Honoraria, etc.—						
Travelling Allowance			600			
Total..Voted ..			600	....	....	....
F-4-(4) Contingencies—						
Non-contract contingencies			7,400			
Total..Voted ..			7,400	....	....	....
Total..Voted 4 (*a*) ..			20,500	....	....	....
F-4-(b) TECHNICAL SCHOOL.						
(*i*) *Mechanical Engineering Department.*						
F-4-(2) Pay of Establishment—						
Engineering Superintendent. (180—260)		1	2,100			
Technical Draftsmen and Workshop establishment (25—130) ..		10	3,370			
(*ii*) *Electrical Engineering Department.*						
Electrical Superintendent		1	1,800			
Electrical Workshop establishment		12	2,730			
Total..Voted ..			10,000	....	....	....
F-4-(4) Contingencies—						
Non-contract contingencies			8,000			
Total..Voted ..			8,000	....	....	....
Total..Voted 4 (*b*) ..			18,000	....	....	....
TOTAL 4 (*a*) and (*b*)..Voted ..			38,500	....	....	....

DETAILED ACCOUNT No. 37B. EDUCATION. Secondary—concld.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
G-DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) *Ordinary Grants-in-aid*— To secondary schools	3,11,020		3,11,020	
(b) *Special Grants-in-aid*— For Anglo-Indian and European Education	1,07,340		1,07,340	
Grants to soldiers' children	2,500		2,500	
(ii) Non-recurring.				
Building grants	18,000		18,000	
Miscellaneous	1,140		1,140	
Total .. Voted ..	4,40,000	4,38,500	4,40,000	4,36,229
(2) Other Communities.				
G-(2) Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
G-(2) (a) Ordinary grants-in-aid, etc.—				
English teaching schools	1,90,070		1,90,070	
Anglo-Vernacular schools	8,27,790		7,28,790	
G-(2) (b) Special grants-in-aid, etc.—				
War and fee grants	19,240		19,240	
Scheme for provident fund for teachers in recognized Secondary Schools ..	10,000		10,000	
Grants for physical education	30,000		....	
Do. do. (for play grounds and sites)	10,000		....	
(ii) Non-Recurring.				
Building grants	....		....	
Grants for apparatus, books and furniture	8,500		8,500	
Total .. Voted ..	10,95,600	10,45,600	9,56,600	8,80,560
H-GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
H-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
H-1 (a) Ordinary grants-in-aid, etc.—				
Anglo-Vernacular schools	67,080		67,080	
H-1 (b) Special grants-in-aid, etc.—				
War and fee grants	320		320	
(ii) Non-recurring.				
Grants for apparatus, books, etc.	400		400	
Total .. Voted ..	67,800	67,800	67,800	63,468

DETAILED ACCOUNT No. 37C. EDUCATION. Primary.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-38.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
I-GOVERNMENT PRIMARY SCHOOLS.						
DETAILS.						
I-PRIMARY SCHOOLS FOR BOYS.						
I-I (1) Pay of Establishment—						
Head masters, assistant masters, etc. (30—60)	10	10	5,508		5,448	
Servants	1	1	180		180	
Provident fund contribution			172		172	
Special pay to medical officer			240		....	
Deduct—Probable savings			.....		....	
Total .. Voted			6,100	5,900	5,800	5,412
I-I (2) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			50		50	
Do. (Fixed)			30		....	
Allowance for medical charge			120		100	
Total .. Voted			200	200	150	226
I-I (3) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			7		235	
Water supply			48			
Purchase and repairs of furniture			49			
Other charges			146			
Non-contract contingencies—						
Rent, rates and taxes			1,200		1,199	
Service postage and telegrams			34			
Pay of inferior servants			1,616		1,616	
Total .. Voted			3,100	3,100	3,050	3,041
TOTAL .. Voted			9,400	9,200	9,000	8,679

DETAILED ACCOUNT No. 37C. EDUCATION. Primary—concld.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
J-DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.					
J-1. Grants-in-aid, Contributions and Donations—					
(i) Recurring.					
1. Ordinary grants		19,000		17,700	
2. Ordinary grant for physical education		1,000		....	
3. War and fee grants		1,100		1,100	
4. Grants to primary schools by private agencies		2,00,000		....	
(ii) Non-recurring.					
1. Building grants		....		....	
2. Grants for apparatus, books and furniture		....		....	
TOTAL .. Voted		2,21,100	18,800	18,800	19,000
K-GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.					
(i) Recurring.					
Grants to the Bombay Municipality	*Charged*	....		....	
	Voted	8,70,000		7,83,000	
Grants to local bodies other than the Bombay Municipality	*Charged*	....		*2,00,000*	
	Voted	1,06,30,000		99,19,500	
Grants for opening of basic craft Schools		49,050		....	
Grants to local bodies for physical education		30,000		....	
Provision for expansion of primary education		5,00,000		....	
(ii) Non-recurring.					
Building and equipment grants		30,000		30,000	
Grants for opening of basic craft schools		44,000		....	
Training of primary teachers deputed for training in agriculture on Government Farms and at the College of Agriculture, Poona.		7,450		....	
K-1. Special Development Programme—					
Provision for school buildings		5,00,000		....	
TOTAL		1,26,60,500	1,19,30,000	1,09,32,500	1,10,69,402
	Charged	....	....	*2,00,000*	....
	Voted	1,26,60,500	1,19,30,000	1,07,32,500	1,10,69,402

DETAILED ACCOUNT No. 37D. EDUCATION. Special.	Strength. 1938-39.	1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
L-GOVERNMENT SPECIAL SCHOOLS.			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
L-1 Training Schools for Boys			5,13,900	2,70,900	2,71,500	2,74,411
L-2 Training Schools for Girls			2,35,800	1,95,700	1,93,700	1,88,235
L-3 Commercial Class in Bombay			4,800	5,100	5,000	4,941
L-4 Jehangir Dinshaw Vakil Commercial School, Broach .			3,200	3,100	3,100	2,958
L-5 School of Art			1,10,200	1,13,500	1,16,300	1,14,241
L-6 Charges in connection with Adult Education			10,000	10,000	10,000	9,978
L-7 Training Institute for Physical Education			33,400	....	....	....
L-8 Short term courses in physical education for teachers ..			69,200	....	....	....
Lump provision for expansion of the existing Training Institutions .			10,000	....	....	....
TOTAL ..			9,90,500	5,98,300	5,99,600	5,94,764
Charged ..			....	....	....	....
Voted ..			9,90,500	5,98,300	5,99,600	5,94,764
DETAILS.						
L-GOVERNMENT SPECIAL SCHOOLS.						
L-1 TRAINING SCHOOLS FOR BOYS.						
L-1 (1) Pay of Officers— Principals (170—800)	4	4	13,140		13,140	
Special pay to medical officer for medical charge			660		660	
Total .. Voted ..			13,800	9,000	13,800	13,087
L-1 (2) Pay of Establishment—						
Head masters, assistant masters and teachers in Training school (30—300)	62	83	1,23,560		1,06,331	
Head masters, assistant masters in Practising schools (35—75) ..	56	56	38,463		38,401	
Clerks (30—100)	11	11	9,942		9,668	
Servants (15—21)	26	31	5,889		5,340	
Temporary establishment			15,211		600	
Special pay to medical officer for medical charge			480		360	
Provident fund contribution			255		....	
Total .. Voted ..			1,93,800	1,58,800	1,60,700	1,62,456
L-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			120		120	
Travelling allowance (ordinary)			3,600		960	
House-rent and other allowances			3,346		3,300	
Stipends to students			2,09,500		56,500	
Allowance for medical charge			120		120	
Allowance for medical inspection of school children			314		....	
Total .. Voted ..			2,17,000	67,100	61,000	64,051
Carried over ..			4,24,600	2,34,900	2,35,500	2,39,594

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-1 TRAINING SCHOOLS FOR BOYS—contd.						
Brought forward ..			4,24,600	2,34,900	2,35,500	2,39,594
L-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,090			
Purchase of apparatus and chemicals			275			
Telephone charges			283			
Water supply			859			
Purchase and repairs of furniture			900		5,963	
Boarding charges			340			
Gardening charges			530			
Other charges			4,408			
Non-contract contingencies—						
Rents, rates and taxes			13,076			
Service postage and telegrams			1,040			
Purchase of furniture			8,955		9,783	
Other Non-contract contingencies			8,670			
Other supplies and services			....		....	
Reserve at the disposal of the Director of Public Instruction ..			400		400	
Temporary sheds for training centres			25,000		....	
Pay of inferior servants			23,474		19,854	
Total .. Voted ..			89,300	36,000	36,000	34,817
TOTAL .. Voted ..			5,13,900	2,70,900	2,71,500	2,74,411
L-2 TRAINING SCHOOLS FOR GIRLS.						
L-2 (1) Pay of Officers—						
Lady superintendent			....			
Lady superintendent and assistant lady superintendent (170—770) ..	5	5	23,800		23,600	
Special pay to medical officer for medical charge			600		600	
Total .. Voted ..			24,400	23,500	24,200	19,329
L-2 (2) Pay of Establishment—						
Head masters, assistant masters and mistresses in Training schools, etc. (30—200)	49	63	96,345		79,485	
Head mistresses, assistant mistresses in Practising schools (30—60) ..	37	37	22,127		22,869	
Clerks (30—80)	4	7	4,520		3,840	
Servants (15—29)	27	29	5,518		5,412	
Temporary establishment			3,350		3,194	
Provident fund contribution			220		....	
Allowance for medical charge			120		....	
Deduct—Probable savings			—1,000		....	
Total .. Voted ..			1,31,200	1,13,200	1,14,800	1,11,966
L-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed			432		240	
Travelling allowance { ordinary			600		360	
House-rent and other allowances			2,072		2,040	
Stipends to students			39,000		27,000	
Allowance for medical charge			360		360	
Allowance for medical inspection of school children			236		....	
Total .. Voted ..			42,700	34,200	30,000	32,063
Carried over ..			1,98,300	1,70,900	1,69,000	1,63,358

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—contd.				
L-2 TRAINING SCHOOLS FOR GIRLS—contd.				
Brought forward ..	1,98,300	1,70,900	1,69,000	1,63,358
L-2 (4) Contingencies—				
Contract contingencies—				
Purchase of books and periodicals	825		6,115	
Purchase of apparatus and chemicals	85			
Telephone charges	64			
Water supply	530			
Purchase and repairs of furniture	515			
Gardening charges	55			
Rent for motor lorry	2,500			
Other charges	2,876			
Non-contract contingencies—				
Rents, rates and taxes	14,246		10,868	
Service postage and telegrams	490			
Purchase of furniture and tools	5,220			
Reserve at the disposal of the Director of Public Instruction	80		80	
Pay of inferior servants	10,014		7,637	
Total .. Voted ..	37,500	24,800	24,700	24,877
TOTAL .. Voted ..	2,35,800	1,95,700	1,93,700	1,88,235

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-3 COMMERCIAL CLASS IN BOMBAY.						
L-3 (1) Pay of Establishment—						
Masters (150—175)	..	..	....		....	
Servants (20)	1	1	264		240	
Temporary establishment			4,036		3,960	
Total ..Voted			4,300	4,400	4,200	4,305
L-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			200		500	
Total ..Voted			200	500	500	385
L-3 (3) Contingencies—						
Contract contingencies			150		150	
Non-contract contingencies			150		150	
Total ..Voted			300	200	300	251
Total ..Voted			4,800	5,100	5,000	4,941
L-4 JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.						
L-4 (1) Pay of Establishment—						
Instructors and allowance to a clerk (150—175)	..	..	96		96	
Servants (16)	1	1	192		192	
Temporary Establishment			2,712		2,612	
Total ..Voted			3,000	2,900	2,900	2,794
L-4 (2) Contingencies—						
Contract contingencies			100		100	
Pay of inferior servants			24		24	
Non-contract contingencies			76		76	
Total ..Voted			200	200	200	164
Total ..Voted			3,200	3,100	3,100	2,958
L-5 SCHOOL OF ART.						
L-5 (1) Pay of Officers—						
Director, Deputy Director, superintendent, teachers, professor and assistant professor (170—1,000) .. Voted	7	7	34,100		38,400	
Total .. Voted			34,100	36,000	38,400	39,405
L-5 (2) Pay of Establishment—						
Teachers and instructors (70—250)	9	12	22,207		14,717	
Clerks (40—200)	4	4	4,743		4,595	
Studio assistant (150—200)	1	1	2,160		2,250	
Servants (20—24)	14	13	3,781		4,044	
Work-shop establishment	9	9	11,580		12,204	
Temporary establishment			....		6,290	
Deduct—Probable savings			—1,371		—1,000	
Total ..Voted			43,100	41,700	43,100	41,658
Carried over			77,200	77,700	81,500	81,063

DETAILED ACCOUNT No. 37D. EDUCATION. Special—concld.	Strength 1938-39	Strength 1939-40	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
L-GOVERNMENT SPECIAL SCHOOLS—contd.			Rs.	Rs.	Rs.	Rs.
L-5 SCHOOL OF ART—contd.						
Brought forward ..			77,200	77,700	81,500	81,063
L-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. Voted ..			440		485	
House-rent and other allowances .. .. .. Voted ..			2,920		4,255	
Fees to Lecturers in the Architectural classes .. .. Voted ..			9,240		9,660	
Cost of passages under the Superior Civil Services Rules, 1924 .. .. *Charged* ..			....		....	
Total .. Voted ..			12,600	14,100	14,400	13,916
L-5 (4) Contingencies—						
Contract contingencies—						
Telephone charges			230			
Electric charges			700			
Water supply			2,800			
Purchase and repairs of furniture			300			
Library charges			600		13,142	
Gardening charges			300			
Workshop contingencies			3,912			
Other charges			4,158			
Non-contract contingencies—						
Rents, rates and taxes			1,593			
Service postage and telegrams			225		1,835	
Other non-contract contingencies			700			
Other supplies and services			1,780		2,885	
Pay of inferior servants			3,102		2,538	
Total .. Voted ..			20,400	21,700	20,400	19,262
TOTAL .. Voted ..			1,10,200	1,13,500	1,16,300	1,14,241
L-7-TRAINING INSTITUTE FOR PHYSICAL EDUCATION.						
L-7-(1) Pay of officers—						
Principal			6,100			
Senior Assistant			....			
Total—Voted ..			6,100	....	....	....
L-7 (2) Pay of Establishment—						
Resident Medical Officer (150)		1	1,800			
Junior assistants (45—175)		2	3,660			
Clerks (85—100)		1	1,020			
Servants (17-18)		2	420			
Total—Voted ..			6,900		....	....
L-7 (3) Allowances, Honoraria, etc.—						
Travelling allowances			500			
House-rent and Other allowances			1,150			
Stipends to students			2,750			
Stipends to teachers			11,700			
Allowance for medical charge			500			
Total—Voted ..			16,600	....	....	....
Carried over ..			29,600	....	....	....

DETAILED ACCOUNT No. 37D. EDUCATION. Special Schools—contd.	Strength. 1938-39	Strength. 1939-40	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-7-TRAINING INSTITUTE FOR PHYSICAL EDUCATION—contd.						
Brought forward ..			29,600	....	....	....
L-7 (4) Contingencies						
Contract contingencies			3,000			
Pay of inferior servants			540			
Non-contract contingencies			260			
Total—Voted ..			3,800	....	....	....
Total—Voted ..			33,400	....	....	....
L—8-SHORT TERM COURSES IN PHYSICAL EDUCATION FOR TEACHERS.						
L-8 (1) Pay of Establishment—						
Instructors at Rs. 75 each		47	25,127			
Servants at Rs. 17 each		47	6,073			
Total—Voted ..			31,200	....	....	....
L-8 (2) Allowances, Honoraria, etc.— Travelling allowance			4,000	....	....	....
Total—Voted ..			4,000	....	....	....
L-8 (3) Contingencies— Non-contract Contingencies			34,000		....	....
Total—Voted ..			34,000	....	....	....
Total—Voted ..			69,200	....	....	....

M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) *Ordinary Grants-in-aid—*				
(1) Special schools	2,000		2,000	
(2) Training institutions	10,200		10,000	
(b) *Special Grants-in-aid—*				
Grants to apprentices' homes	6,000		6,000	
TOTAL .. Voted ..	18,200	18,000	18,000	20,332

DETAILED ACCOUNT No. 25-G-S. EDUCATION. Schools—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
L—GOVERNMENT SPECIAL SCHOOLS—*contd.*				
(2) Other Communities.				
M-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
(A) Grants to Adult education,				
I. Grants to Adult Education Classes.—				
(*a*) Gujarat Division—				
(5 Districts—Ahmedabad, Kaira, Broach, Panch Mahals and Surat) ..	10,000			
(*b*) Maharashtra Division—				
(7 Districts—East Khandesh, West Khandesh, Poona, Satara, Ahmednagar, Sholapur and Nasik)	14,000			
(*c*) Konkan Division—				
(4 Districts—Thana, Bombay Suburban, Ratnagiri and Kolaba)	8,000			
(*d*) Karnatak Division—				
(4 Districts —Belgaum, Bijapur, Dharwar and Kanara)	8,000			
II. Grants to special continuation classes for literate adults of the artisan class in towns and villages to supplement their vocational training	5,000			
III. Students camps and Training of Registered Worker for campaign against illiteracy ..	13,500			
IV. Grants for encouragement of publications suitable for adults	5,000			
V. Grants to Adult Education Board for Office establishment, travelling allowance to members, etc.	6,500			
(B) Ordinary recurring grants	1,12,350		68,350	
Grants to gymnasia—	10,000			
Reformatories—				
(1) Grants to industrial and reformatory institutions	950*		950	
(2) Maintenance of juvenile female convicts	....		....	
(ii) Non-recurring.				
Buildings grants and grants for apparatus, books and furniture	....		....	
Grant-in-aid to the Gujarat Vidyapith	1,800			
TOTAL .. Voted ..	1,95,100	69,300	69,300	91,217
N-1 GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
N-1 Grants-in-aid, Contributions and Donations.				
Recurring grants	400		400	
Non-recurring grants	8,000		....	
TOTAL .. Voted ..	8,400	400	400	277

* This provision on account of the grant to the Salvation Army Willingdon Boys' Home for Technical Education is controlled by the Director of Industries.

DETAILED ACCOUNT No. 37E. EDUCATION. General.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate 1938-39.	Accounts, 1937-38.
DETAILS.				Rs.	Rs.	Rs.	Rs.
O-DIRECTION.							
0-(1) Pay of Officers—							
Director and Deputy Director (1,550—3,000) ..	*Charged* ..	*2*	*2*	*63,000*		*52,000*	
Assistant Director (320—1,200)	Voted ..	1	1	9,700		9,220	
Superintendents (250—650)	.. ..	3	3	16,400		15,680	
Total ..	*Charged* ..			*63,000*	*51,000*	*52,000*	*56,017*
	Voted ..			26,100	31,000	24,900	28,792
0-(2) Pay of Establishment—							
Assistant superintendents and clerks (30—300)	.. ..	48	48	66,380		66,791	
Servants (16—29)	.. ..	12	12	2,820		2,809	
Total ..	Voted ..			69,200	70,300	69,600	67,103
0-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*3,100*		*2,900*	
	Voted ..			2,900		3,000	
Total ..	*Charged* ..			*3,100*	*2,900*	*2,900*	*3,256*
	Voted ..			2,900	2,300	3,000	2,398
0-(4) Contingencies—							
Contract contingencies—							
Telephone charges	.. ..			920		3,000	
Electric charges	.. ..			600			
Purchase and repairs of furniture ..	.. ..			200			
Library charges	.. ..			270			
Other charges	.. ..			1,010			
Non-contract contingencies—							
Service postage and telegrams	.. ..			3,320		3,120	
Pay of inferior servants	.. ..			180		180	
Total ..	Voted ..			6,500	7,000	6,300	6,657
TOTAL ..				1,70,800	1,64,500	1,58,700	1,64,223
	Charged ..			*66,100*	*53,900*	*54,900*	*59,273*
	Voted ..			1,04,700	1,10,600	1,03,800	1,04,950

DETAILED ACCOUNT No. 37E EDUCATION. General—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
P-INSPECTION.						
(1) Anglo-Indian and European Communities.						
P-(1) Pay of Officers—						
Inspector (1,000—50—1,200) .. .. Voted ..	1	1	15,200		11,400	
Total .. *Charged* ..			....	*200*	....	....
Total .. Voted ..			15,200	7,600	11,400	10,694
P-(2) Pay of Establishment—						
Clerks at rates varying from Rs. 45 to Rs. 190	4	4	3,756		4,756	
Servants at rates varying from Rs. 16 to Rs. 19	2	2	444		444	
Total .. Voted ..			4,200	4,100	5,200	4,926
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. Voted ..			3,300		3,400	
Total .. *Charged* ..			....	*900*	....	....
Total .. Voted ..			3,300	2,500	3,400	4,546
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			55		350	
Electric charges			75			
Water supply			50			
Purchase and repairs of furniture			30			
Other charges			140			
Non-contract contingencies—						
Rent, rates and taxes			77		670	
Service postage and telegrams			593			
Pay of inferior servants			180		180	
Total .. Voted ..			1,200	1,200	1,200	1,253
Deduct—Amount recoverable from other Governments			....	—1,700	....	—1,581
TOTAL ..			23,900	14,800	21,200	19,838
TOTAL .. *Charged* ..			....	*1,100*	....	....
TOTAL .. Voted ..			23,900	13,700	21,200	19,838
(2) Other Communities.						
P-(1) Pay of Officers—						
Inspectors and inspectresses (300—1,200) .. *Charged* ..	1	*1*	*14,400*		*14,400*	
Inspectors and inspectresses (300—1,200) .. Voted ..	7	7	39,770		38,120	
Deputy inspectors and inspectresses (170—900) Voted ..	15	40	64,721		42,407	
Administrative officers .. .. Voted ..		21	68,869		....	
Special Officer for basic education .. .. Voted ..		1	3,040		....	
Leave salary .. .. .. Voted ..			....		1,773	
Total .. *Charged* ..			*14,400*	*14,700*	*14,400*	*10,080*
Total .. Voted ..			1,76,400	1,30,000	82,300	88,110
Carried over ..			1,90,800	1,44,700	96,700	98,190

DETAILED ACCOUNT No. 37E. EDUCATION. General—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
P-INSPECTION—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,90,800	1,44,700	96 700	98,190
P-(2) Pay of Establishment—						
Administrative officers	..	15	28,100		....	
Assistant deputy inspectors (50—250)	23	61	2,51,074		54,132	
Clerks (30—200)	83	108	1,26,445		1,01,507	
Servants (15—24)	59	127	48,721		13,061	
Leave salary			6,000		6,000	
Temporary establishment			1,860		300	
Total .. Voted ..			4,62,200	3,53,300	1,75,000	1,84,216
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed — Charged ..			*420*		*400*	
Travelling allowance .. ordinary — Charged ..			*1,280*		*1,400*	
Travelling allowance .. fixed — Voted ..			1,950		930	
Travelling allowance .. ordinary — Voted ..			1,22,356		31,990	
House-rent and other allowances .. *Charged* ..			....		....	
House-rent and other allowances .. Voted ..			6,094		6,180	
TOTAL .. *Charged* ..			*1,700*	*1,800*	*1,800*	*1,748*
TOTAL .. Voted ..			1,30,400	90,600	39,100	45,084
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,993		6,033	
Purchase of apparatus and chemicals			26			
Telephone charges			437			
Electric charges			1,100			
Water supply			161			
Purchase and repairs of furniture			2,102			
Carriage of records			6,555			
Other charges			4,106			
Non-contract contingencies—						
Rents, rates and taxes			1,986		12,172	
Service postage and telegrams			14,175			
Other non-contract contingencies			4,600			
Other supplies and services			5,150		5,050	
Reserve at the disposal of the Director of Public Instruction ..			156		156	
Pay of inferior servants			1,053		789	
Total .. Voted ..			43,600	37,100	24,200	24,062
Deduct—Amount recoverable from other Governments ..			....	....	....	—760
TOTAL ..			8,28,700	6,27,500	3,36,800	3,52,540
Charged ..			*16,100*	*16,500*	*16,200*	*11,828*
Voted ..			8,12,600	6,11,000	3,20,600	3,40,712
Q-SCHOLARSHIPS.						
(1) Anglo-Indian and European Communities—						
In colleges			6,120		5,220	
In secondary schools			2,592		2,808	
In special schools			11,048		12,840	
Deduct—Probable savings			—760		—1,868	
Total .. Voted ..			19,000	19,000	19,000	17,643
(2) Other Communities—						
In arts colleges			66,913		66,913	
In professional colleges			33,930		32,730	
In secondary schools			1,72,180		1,70,580	
In primary schools			27,072		27,072	
For Depressed classes			35,000		35,000	
In other special schools			....		....	
In Indian Military college at Dehra Dun			3,000		3,000	
In Sir J. J. School of Art			5,004		5,004	
For intermediate and backward classes and Muhammadan girls ..			79,000		....	
Loss of fees on account of free studentships and other remissions.			....		....	
Deduct—Probable savings			—16,499		—18,299	
Total .. Voted ..			4,05,600	3,08,300	3,22,000	3,55,969

DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.	Strength. 1938-3.	193	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1237-38.
R-MISCELLANEOUS.			Rs.	Rs.	Rs.	Rs.
(1) Anglo-Indian and European Communities—						
Examination charges						
(a) Allowances, etc.			200		200	
(b) Contingencies			....		....	
Kindergarten and Junior School Certificate Examination			600		500	
Drawing and Arts Examinations .. { *Charged*			....		*100*	
{ Voted			230		230	
Non-contract contingencies			....		....	
Contribution towards the cost of the Inter-Provincial Board and Chief Inspectorate			2,970		2,970	
Travelling allowances .. *Charged*			*300*		....	
TOTAL			4,300	5,700	4,000	2,485
TOTAL { *Charged*			*300*	*200*	*100*	*44*
{ Voted			4,000	5,500	3,900	2,441
(2) Other Communities—						
(a) Board of Physical Education						
(2) (a)—(1) Pay of Establishment—						
Clerks (25—80)		2	1,168			
Servants (17-22)		2	732			
Total—Voted			1,900	....	....	....
(2) (a)-(2)—Allowances, Honoraria, etc.—						
Travelling allowance			1,100			
House-rent and other allowances			300			
Total—Voted			1,400	....	....	....
(2) (a)—(3) Contingencies—						
Contract contingencies			300			
Non-contract contingencies			300			
Other supplies and Services			14,000			
Total—Voted			14,600	....	....	....
Total—Voted 2 (a)			17,900	....	....	....

DETAILED ACCOUNT No. 37E EDUCATION. General—concld.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
R—MISCELLANEOUS—contd.					
(2) Other Communities—contd.					
(b) Other Grants					
EXAMINATION CHARGES	*Charged* ..	*500*		*500*	
	Voted ..	86,500		85,700	
GRANTS FOR THE ENCOURAGEMENTS OF LITERATURE	..	19,620		19,620	
DAKSHINA AND OTHER FELLOWSHIPS	..	16,680		16,680	
DEPARTMENTAL PUBLICATIONS	..	400		400	
GRANT TO THE BOY SCOUTS' ASSOCIATION	..	21,700		21,700	
GRANT TO THE GIRL GUIDES' ASSOCIATION	..	4,000		4,000	
MISCELLANEOUS	..	1,000		1,000	
GRANT-IN-AID TO THE INDIAN INSTITUTE OF SCIENCE, BANGALORE ..	..	5,000		5,000	
ANNUAL RECURRING GRANT TO THE SHRIMATI NATHIBAI DAMODHAR THAKERSEY INDIAN WOMEN'S UNIVERSITY	..	5,000		....	
INDIAN STUDENTS' UNION AND HOSTEL—LONDON	..	3,000		3,000	
GRANT-IN-AID FOR RESEARCH WORK IN GUJARATI LITERATURE ..	..	12,000		....	
TOTAL 2 (b) ..	..	1,75,400	1,69,900	1,57,600	1,39,545
Total, 2 (a) and 2 (b)	..	1,93,300	1,69,900	1,57,600	1,39,545
	Charged ..	*500*	*500*	*500*	*374*
	Voted ..	1,92,800	1,69,400	1,57,100	1,39,171
S-CHARGES IN ENGLAND.					
Secretary of State for India—					
Leave and deputation pay	*Charged* ..	....		....	
	Voted ..	....		....	
TOTAL..	*Charged* ..	....	....	....	....
	Voted ..	....	....	....	....
High Commissioner for India—					
Leave and deputation pay—					
(1) Anglo-Indian and European Communities ..	Voted ..	2,440	2,240	....	
(2) Other Communities	*Charged* ..	*35,520*	*30,280*	*45,280*	
	Voted ..	31,160	26,280	19,880	
Sterling overseas pay—					
(1) Anglo-Indian and European Communities ..	*Charged* ..	....	....	....	
	Voted ..	4,800	4,800	4,800	
(2) Other Communities	*Charged* ..	*14,680*	*13,320*	*21,360*	
	Voted ..	6,400	10,460	17,600	
Stores for India	Voted ..	....	....	....	
Other Charges	*Charged* ..	....	....	....	
	Voted ..	9,600	6,480	12,280	
Rounding ..	*Charged* ..		....	*—40*	
	Voted ..		+140	+40	
TOTAL ..	..	1,04,600	94,000	1,21,200	1,08,458
	Charged ..	*50,200*	*43,600*	*66,600*	*67,577*
	Voted ..	54,400	50,400	54,600	40,881
GRAND TOTAL	..	2,00,92,000	1,90,74,000	2,00,07,000	1,68,04,955
	Charged ..	*4,32,000*	*4,80,000*	*6,93,000*	*5,14,493*
	Voted ..	1,96,60,000	1,85,94,000	1,93,14,000	1,62,90,462

38-MEDICAL.		Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A.—Medical establishment	*Charged*	38A	*1,50,400*	*1,49,000*	*2,11,500*	*1,79,930*
	Voted		2,41,100	2,57,800	2,56,600	2,56,219
B.—Hospitals and dispensaries	*Charged*	38B	*68,500*	*73,400*	*77,200*	*77,807*
	Voted		26,72,200	24,62,800	25,35,100	24,03,767
C.—Grants for medical purposes	Voted	38C	3,26,200	3,59,400	3,06,400	2,89,561
D.—Medical colleges and schools	*Charged*	38D	*42,500*	*58,800*	*55,300*	*75,730*
	Voted		5,06,700	3,76,100	4,36,800	3,48,919
E.—Mental hospitals	*Charged*	38E	*27,000*	*24,700*	*24,300*	*24,483*
	Voted		5,11,200	5,90,500	4,85,800	5,29,172
F.—Chemical examiner	Voted	38F	43,100	46,100	46,500	43,343
G.—Charges in England	*Charged*	38G	*1,26,640*	*1,03,200*	*1,42,000*	*1,17,862*
	Voted		47,320	15,720	33,900	7,622
H.—Loss or gain by exchange	*Charged*			*538*	....	*—611*
	Voted			82	....	—39
For Rounding	*Charged*		*—40*	*+362*	*—300*	....
	Voted		+180	—502	—100	....
TOTAL			47,63,000	45,18,000	46,11,000	43,53,765
	Charged		*4,15,000*	*4,10,000*	*5,10,000*	*4,75,201*
	Voted		43,48,000	41,08,000	41,01,000	38,78,564

DETAILED ACCOUNT No. 38-A.
MEDICAL.
A-Medical Establishment.

SUMMARY.		Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-1 Superintendence	*Charged*	*39,300*	*41,800*	*56,200*	*56,134*
	Voted	57,300	58,400	56,600	59,461
A-2 District medical officers	*Charged*	*1,11,100*	*1,07,200*	*1,55,300*	*1,23,796*
	Voted	94,200	1,12,800	98,900	1,07,299
A-3 Reserve medical subordinates	Voted	89,300	84,900	1,00,800	89,459
A-4 All India Medical Council	Voted	300	1,700	300	....
TOTAL		3,91,500	4,06,800	4,68,100	4,36,149
TOTAL	*Charged*	*1,50,400*	*1,49,000*	*2,11,500*	*1,79,930*
	Voted	2,41,100	2,57,800	2,56,600	2,56,219

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.			Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS.					Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.								
A-1 (1) Pay of Officers—								
Surgeon General (3,000)	*Charged*	..	1	1	*36,000*		*36,000*	
Personal Assistant (500—1,850+*100 S. P.*) ..	*Charged*	..	1	..	....		*12,600*	
(350—850)	Voted	..	..	1	6,500		....	
Office Superintendent (300—500)	Voted	..	1	1	6,000		6,000	
Total ..	*Charged*	..			*36,000*	*37,600*	*48,600*	*49,287*
	Voted	..			12,500	12,100	6,000	17,480
A-1 (2) Pay of Establishment—								
Clerks (25—300)		..	25	24	26,720		28,690	
Servants (22—300)		..	8	9	2,720		2,150	
Temporary establishment		..			360		360	
Total ..	Voted	..			29,800	28,200	31,200	29,330
A-1 (3) Allowances, Honoraria, etc.—								
House-rent and other allowances	*Charged*	..			....		*3,600*	
	Voted	..			8,000		6,430	
Travelling allowance (ordinary)	*Charged*	..			*2,700*		*3,400*	
	Voted	..			1,700		1,870	
Total ..	*Charged*	..			*2,700*	*3,000*	*7,000*	*6,847*
	Voted	..			9,700	8,000	8,300	7,971
A-1 (4) Contingencies—								
Contract contingencies :								
Telephone charges		..			1,100		2,456	
Lighting charges		..			250			
Advertisement charges		..			556			
Books and publications		..			425			
Petty supplies		..			300			
Purchase of and repairs to furniture		..			425			
Non-contract contingencies :								
Service postage and telegrams		..			2,100		8,500	
Pay of inferior servants		..			144		144	
Total ..	Voted	..			5,300	10,100	11,100	4,680
A-1 (5) Grants-in-aid, Contributions, etc.—								
Contribution for passages of officers lent by other Governments—								
Passage contribution	*Charged*	..			*600*	*1,200*	*600*	....
	TOTAL	..			96,600	1,00,200	1,12,800	1,15,595
TOTAL ..	*Charged*	..			*39,300*	*41,800*	*56,200*	*56,134*
	Voted	..			57,300	58,400	56,600	59,461

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 193.-38.
A-2 DISTRICT MEDICAL OFFICERS.			Rs.	Rs.	Rs.	Rs.
A-2 (1) Pay of Officers—						
Civil surgeons and other officers {(*500—1,850*)+*s.p.* *1* (*100*) (300—1,000)} *Charged* ..	11	9	*1,01,900*		*1,46,700*	
Voted ..	12	14	80,600		86,200	
Total .. *Charged* ..			*1,01,900*	*94,900*	*1,46,700*	*1,09,864*
Total .. Voted ..			80,600	97,700	86,200	92,166
A-2 (2) Pay of Establishment—						
Subordinate medical service officer (60—7—200 + s.p. 5) ..	1	1	2,460		2,420	
Servants (20—22)	2	2	540		580	
Total .. Voted ..			3,000	3,000	3,000	3,019
A-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..			*570*		*700*	
House-rent and other allowances Voted ..			400		500	
Travelling allowance .. fixed .. *Charged* ..			*3,000*		*3,000*	
Travelling allowance .. ordinary .. *Charged* ..			*2,700*		*2,900*	
Travelling allowance .. ordinary .. Voted ..			7,000		6,000	
Cost of passages granted under the S. C. S. Rules, 1924 *Charged* ..			*1,530*		*200*	
Total .. *Charged* ..			*7,800*	*11,100*	*6,800*	*13,733*
Total .. Voted ..			7,400	8,900	6,500	8,948
A-2 (4) Contingencies—						
Contract contingencies :						
Telephone charges			360		540	
Petty supplies			120			
Lighting charges			60			
Non-contract contingencies:						
Rent, rates and taxes			2,520		2,550	
Service postage and telegrams			30			
Pay of inferior servants			60		60	
Other supplies and services			50		50	
Total .. Voted ..			3,200	3,200	3,200	3,166
A-2 (5) Grant-in-aid, Contribution, etc.—						
Contribution for passages of officers lent by other Governments—						
Passage contribution .. .. .. *Charged* ..			*1,400*	*1,200*	*1,800*	*199*
TOTAL ..			2,05,300	2,20,000	2,54,200	2,31,095
Charged ..			*1,11,100*	*1,07,200*	*1,55,300*	*1,23,796*
Voted ..			94,200	1,12,800	98,900	1,07,299
A-3 RESERVE MEDICAL SUBORDINATES.						
A-3 (1) Pay of Officers—						
Bombay medical service officers (150—450) .. Voted ..	8	8	18,600	21,600	21,600	26,387
A-3 (2) Pay of Establishment—						
Subordinate medical service officers (Rs. 60—7—200), (60-5-170) ..	52	49	66,993		67,400	
Probable savings			—8,993		....	
Total .. Voted ..			58,000	56,100	67,400	56,019
A-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			10,200		10,200	
Travelling allowance (ordinary)			2,500		1,600	
Total .. Voted ..			12,700	7,200	11,800	7,053
TOTAL .. Voted ..			89,300	84,900	1,00,800	89,459
A-4 ALL-INDIA MEDICAL COUNCIL.						
A-4 (1) Allowances, Honoraria, etc.—						
Travelling allowance to the representative of the registered medica graduates on the Indian Medical Council .. Voted ..			300	1,700	300	....

DETAILED ACCOUNT No. 38B.
MEDICAL.
B-Hospitals and Dispensaries.

SUMMARY.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B-1 Presidency Hospitals and Dispensaries—					
B-1 (*a*) Jamsetji Jijibhai Hospital	*Charged*	*27,700*	*31,500*	*36,100*	*30,974*
	Voted	3,09,000	3,17,300	3,21,900	3,07,666
B-1 (*b*) Bai Motlibai and Sir Dinshaw Maneckji Petit Hospitals	Voted	48,500	48,400	47,200	54,172
B-1 (*c*) Ophthalmic Hospital	Voted	40,100	50,200	51,100	50,262
B-1 (*d*) St. George's Hospital	*Charged*	*40,800*	*41,900*	*41,100*	*42,259*
	Voted	1,86,500	2,01,200	1,99,300	2,00,261
B-1 (*e*) Gokuldas Tejpal Hospital	Voted	1,19,100	1,36,100	1,33,800	1,22,764
B-1 (*f*) Pestonji Cama and Albless Hospitals and Jaffer Suleman Dispensary	Voted	1,63,500	1,54,800	1,47,800	1,53,420
B-1 (*g*) Byramjee Jijibhai Hospital for Children	Voted	38,500	38,400	26,800	24,272
Total B-1	*Charged*	*68,500*	*73,400*	*77,200*	*73,233*
	Voted	9,05,200	9,46,400	9,27,900	9,12,817
B-2 Mofussil Hospitals and Dispensaries	*Charged*	....	....	....	*4,574*
	Voted	10,85,900	11,12,700	10,72,600	11,43,438
B-3 Leper Asylums	Voted	14,700	12,300	14,800	11,321
B-4 Grants to Hospitals and Dispensaries	Voted	3,52,100	3,45,200	3,34,300	3,33,957
B-5 Other charges	Voted	3,14,300	46,200	1,85,500	2,234
TOTAL		27,40,700	25,36,200	26,12,300	24,81,574
	Charged	*68,500*	*73,400*	*77,200*	*77,807*
	Voted	26,72,200	24,62,800	25,35,100	24,03,767

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS.				Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES.							
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL.							
B-1 (a) Pay of Officers—							
Venereologist and Resident Medical Officer (500—1,850)	*Charged* ..	2	2	*26,400*		*33,900*	
(300—850)	Voted ..			3,600		....	
Military assistant surgeons, Bombay medical service, and other officers (200—450) (200—400) ..	Voted ..	4	1	2,400		11,700	
Total ..	*Charged* ..			*26,400*	*30,100*	*33,900*	*29,202*
	Voted ..			6,000	6,700	11,700	15,476
B-1 (a) (2) Pay of Establishment—							
Subordinate Medical Service Officer (50—5—170) ..	.. ..	..	1	550		....	
Resident anaesthetists (75)	.. ..	2	2	1,800		1,800	
Superior establishment (23—350)	.. ..	40	40	35,590		33,360	
Inferior establishment (21—30)	.. ..	152	148	45,060		43,940	
Nursing establishment ..	.. ..			....		19,900	
Temporary establishment	.. ..			1,300		1,500	
Total ..	Voted ..			84,300	85,500	1,00,500	76,309
B-1 (a) (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged* ..			*500*		*1,400*	
	Voted ..			3,100		6,340	
Travelling allowance (ordinary)	*Charged* ..			*200*		*200*	
	Voted ..			800		600	
Travelling allowance (fixed)	Voted ..			....		160	
Total ..	*Charged* ..			*700*	*800*	*1,600*	*1,548*
	Voted ..			3,900	4,900	7,100	6,256
B-1 (a) (4) Contingencies—							
Contract contingencies :							
Water charges	..			17,200		41,000 (Water charges to Other miscellaneous charges)	
Gas consumption charges	..			13,800			
Lighting charges	..			10,000			
Washing charges	..			6,445			
Telephone charges	..			665			
Petty supplies	..			5,500			
Contingencies for X-ray Department	..			4,500			
Purchase of and repairs to furniture	..			3,650			
Purchase of linen and bedding	..			6,150			
Laboratory expenses	..			3,500			
Other miscellaneous charges	..			2,670			
Non-contract contingencies :							
Rent, rates and taxes	..			4,780		24,500 (Rent, rates and taxes; Service postage and telegrams)	
Service postage and telegrams and other miscellaneous expenses	..			525			
Pay of inferior servants	..			7,565		7,996	
Other supplies and services :							
Diet to patients	..			55,000		1,28,500 (Diet to patients to Drugs for venereal department)	
Medicines and instruments	..			52,000			
Clothing to patients	..			3,350			
Drugs for venereal department	..			1,000			
Equipment for the X-ray department	..			15,000		....	
Customs duty on imported stores	..			1,500		2,000	
Probable savings	..			....		—1,396	
Total ..	Voted ..			2,14,800	2,20,200	2,02,600	2,09,625
B-1 (a) (5) Grants-in-aid, Contribution, etc.—							
Contribution for passage of officers lent by other Governments—Passage contribution	*Charged* ..			*600*	*600*	*600*	*224*
TOTAL ..				3,36,700	3,48,800	3,58,000	3,38,640
	Charged ..			*27,700*	*31,500*	*36,100*	*30,974*
	Voted ..			3,09,000	3,17,300	3,21,900	3,07,666

DETAILED ACCOUNT No. 38-B MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.						
B-1 (b) (1) Pay of Officers—						
Resident Medical Officer (200—400) + s. p. (50) .. Voted ..	1	1	3,500		6,000	
Total .. Voted ..			3,500	3,200	6,000	4,588
B-1 (b) (2) Pay of Establishment—						
Subordinate Medical Service Officer (60—7—200 + S. P. 30) ..	1	..	....		904	
Superior establishment (25—160)	5	5	4,219		4,176	
Inferior establishment (22—30)	29	31	9,564		8,520	
Leave salary			517			
Total .. Voted ..			14,300	13,600	13,600	14,098
B-1 (b) (3 Allowances, Honoraria, etc.—						
House-rent and other allowances			550		550	
Travelling allowance (ordinary)			50		50	
Total .. Voted ..			600	500	600	1,004
B-1 (b) (4) Contingencies—						
Contract contingencies—						
Water charges			2,750			
Gas consumption charges			2,810			
Lighting charges			1,270			
Washing charges			1,600			
Telephone charges			510		7,000	
Petty supplies			1,000			
Purchase of and repairs to furniture			400			
Purchase of linen and bedding			930			
Other miscellaneous charges			490			
Non-contract contingencies—						
Rents, rates and taxes			560		3,666	
Service, postage and telegrams			40			
Pay of inferior servants			1,450		1,272	
Other supplies and services—						
Medicines and instruments			8,170			
Diet to patients			7,540		15,800	
Clothing to patients			580			
Probable savings			....		—738	
Total .. Voted ..			30,100	31,100	27,000	34,482
TOTAL .. Voted ..			48,500	48,400	47,200	54,172

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (c) OPHTHALMIC HOSPITAL.						
B-1 (c) (1) Pay of Officers—						
Ophthalmic Surgeon (1,000)	1	1	1,200		10,700	
Resident Medical Officer (200—400)	..	1	3,600		....	
Total .. Voted ..			4,800	14,700	10,700	9,837
B-1 (c) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200 + S. P. 30), (60—5—170).	4	..	....		6,310	
Superior establishment (28—160)	5	5	5,150		5,041	
Inferior establishment (23—30)	26	26	8,050		7,719	
Temporary establishment			....		30	
Total .. Voted ..			13,200	13,300	19,100	17,528
B-1 (c) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			400		50	
Travelling allowances (Ordinary)			200		250	
Total .. Voted ..			600	500	300	746
B-1 (c) (4) Contingencies—						
Contract contingencies—						
Water charges			831			
Gas consumption charges			540			
Lighting charges			1,166			
Washing charges			1,296			
Telephone charges			305		4,800	
Petty supplies			503			
Purchase of and repairs to furniture			940			
Purchase of linen and bedding			680			
Purchase of hardware, glassware and aluminium ..			500			
Other miscellaneous expenses			516			
Non-contract contingencies—						
Rent, rates and taxes			289		1,320	
Service postage and telegrams			70			
Pay of inferior servants			864		780	
Other supplies and services—						
Medicines and instruments			5,500			
Diet to patients			7,000		14,100	
Clothing to patients			500			
Total .. Voted ..			21,500	21,700	21,000	22,151
TOTAL ..			40,100	50,200	51,100	50,262

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.		Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.							
B-1 (*d*) ST. GEORGE'S HOSPITAL.							
B-1 (d) (1) Pay of Officers—							
Superintendent and Resident Medical Officer (500—2,350 + S. P.)	*Charged*	2	2	*38,900*		*39,600*	
Military assistant surgeons (150—700)	Voted	4	4	9,400		25,800	
Total	*Charged*			*38,900*	*40,600*	*39,600*	*39,687*
	Voted			9,400	12,500	25,800	23,771
B-1 (d) (2) Pay of Establishment—							
Superior establishment (24—350)		17	17	22,329		22,000	
Inferior establishment (22—77)		72	72	23,260		22,600	
Temporary establishment				400		400	
Provision for nursing home and association				600		600	
Leave salary				611		1,100	
Total—Voted				47,200	47,700	46,700	45,713
B-1 (d) (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged*			*1,080*		*1,500*	
	Voted			6,800		7,600	
Travelling allowance	Voted			500		700	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged*			*220*		....	
Total	*Charged*			*1,300*	*1,300*	*1,500*	*1,924*
	Voted			7,300	7,300	8,300	7,987
B-1 (d) (4) Contingencies—							
Contract contingencies—							
Gas consumption charges				13,800		30,208	
Water charges				9,000			
Lighting charges				8,000			
Washing charges				4,500			
Telephone charges				350			
Petty supplies				11,000			
X-ray department contingencies				3,000			
Purchase of and repairs to furniture				3,000			
Laboratory expenses				600			
Other miscellaneous expenses				1,855			
Non-contract contingencies—							
Rent, rates and taxes				2,023		11,413	
Service, postage and telegrams				100			
Pay of inferior servants				2,872		2,532	
Other supplies and services—							
Diet to patients				50,000		78,100	
Medicines and instruments				10,000			
Clothing to patients				2,500			
Probable savings				....		—3,753	
Total—Voted				1,22,600	1,33,700	1,18,500	1,22,790
B-1 (d) (5) Grants-in-aid, contribution, etc.—							
Contribution for passage of officers lent by other Governments:—							
Passage contribution	*Charged*			*600*	....	....	*648*
TOTAL				2,27,300	2,43,100	2,40,400	2,42,520
	Charged			*40,800*	*41,900*	*41,100*	*42,259*
	Voted			1,86,500	2,01,200	1,99,300	2,00,261

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*e*) GOKULDAS TEJPAL HOSPITAL.						
B-1 (e) (1) Pay of Officers—						
Superintendent and Resident Medical Officer (200—1,000+S. P.) ..	2	2	14,100		18,300	
Total—Voted ..			14,100	18,300	18,300	18,197
B-1 (e) (2) Pay of Establishment—						
Subordinate medical service officers (60—7—200+45 S.P.) (60-5-170 +15 S. P.)	5	5	6,200		7,252	
Superior establishment (25—300)	17	17	18,596		18,957	
Inferior establishment (23—32)	52	53	16,284		16,123	
Nursing establishment			....		1,300	
Temporary establishment			1,020		1,250	
Leave salary			....		1,460	
Probable savings			....		−2,442	
Total—Voted ..			42,100	42,400	43,900	39,053
B-1 (e) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			2,200		2,800	
Travelling allowance ordinary			100		100	
Honoraria			1,200		2,800	
Total—Voted ..			3,500	5,800	5,700	5,449
B-1 (e) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges			3,000			
Water charges			6,500			
Lighting charges			3,100			
Washing charges			1,800			
Telephone charges			300			
Petty supplies			1,600		9,876	
X-ray department contingencies			4,000			
Laboratory expenses			350			
Purchase of linen and bedding			1,600			
Other miscellaneous expenses			2,120			
Non-contract contingencies—						
Rent, rates and taxes			1,325		10,797	
Service postage and telegrams			75			
Pay of inferior servants			3,484		3,227	
Other supplies and services—						
Diet to patients			16,030			
Medicines and instruments			11,448		41,700	
Clothing to patients			968			
Customs duty on imported stores			200		300	
Value of and freight on Europe stores			1,500		....	
Total—Voted ..			59,400	69,600	65,900	60,065
TOTAL ..			1,19,100	1,36,100	1,33,800	1,22,764

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.						
B-1 (f) (1) Pay of Officers—						
Physicians and other officers (200—1,000)	3	3	18,400		17,600	
Total .. Voted ..			18,400	18,600	17,600	18,038
B-1 (f) (2) Pay of Establishment—						
Subordinate medical service officers (60—5—170)	1	1	740		600	
Superior establishment (28—250)	11	11	10,100		9,477	
Inferior establishment (18—28)	43	43	13,090		13,052	
Nursing establishment			28,300		28,321	
Temporary establishment			970		1,050	
Total .. Voted ..			53,200	52,400	52,500	51,443
B-1 (f) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,900		6,600	
Honoraria			2,400		....	
Total .. Voted ..			4,300	5,500	6,600	5,946
B-1 (f) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges			3,754		15,000	
Water charges			5,000			
Lighting charges			2,536			
Washing charges			2,700			
Telephone charges			480			
Petty supplies			2,000			
Purchase of linen and bedding			7,457			
Nursing establishment contingencies			18,780			
Purchase of and repairs to furniture			500			
Other miscellaneous expenses			1,873			
Non-contract contingencies—						
Rent, rates and taxes			1,550		6,942	
Service, postage and telegrams			20			
Pay of inferior servants			9,162		8,058	
Other supplies and services—						
Diet to patients			17,288		43,100	
Medicines and instruments			14,000			
Clothing to patients			500			
Probable savings			....		—2,000	
Total .. Voted ..			87,600	78,300	71,100	77,993
TOTAL ..			1,63,500	1,54,800	1,47,800	1,53,420

DETAILED ACCOUNT No. 38-B.—*contd.* MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1938-39.	Strength, 19 -40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1 (g) BYRAMJI JIJIBHAI HOSPITAL FOR CHILDREN.						
B-1 (g) (1) Pay of Establishment—						
Superior establishment (25—100)	5	6	3,790		3,280	
Inferior establishment (22—27)	15	24	7,210		4,520	
Total .. Voted ..			11,000	11,000	7,800	7,644
B-1 (g) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances .. Voted ..			500	400	300	275
B-1 (g) (3) Contingencies—						
Contract contingencies :						
Gas consumption charges			1,660		3,992	
Water charges			1,000			
Washing charges			1,200			
Lighting charges			840			
Telephone charges			125			
Petty supplies			580			
Purchase of and repairs to furniture			265			
Purchase of linen and bedding			680			
Other miscellaneous expenses			320			
Non-contract contingencies :						
Rent, rates and taxes			214		1,254	
Service postage and telegrams			20			
Pay of inferior servants			1,376		1,032	
Other supplies and services :						
Diet to patients			10,500		12,900	
Medicines and instruments			7,220			
Clothing to patients			1,000			
Probable savings			....		—478	
Total .. Voted ..			27,000	27,000	18,700	16,353
TOTAL ..			38,500	38,400	26,800	24,272

DETAILED ACCOUNT No. 38B MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2 (1) Pay of Officers—						
Women assistant surgeons (250—500)	2	2	11,900		7,321	
Bombay medical service officers (including those attached to Grant-in-aid Dispensaries (150—450), S. P. 1 (50)	19	19	79,100		84,479	
Military assistant surgeons (200—700)	1	1	6,000		6,000	
Total .. *Charged* ..			....	....	....	*3,605*
Total .. Voted ..			97,000	92,600	97,800	97,752
B-2 (2) Pay of Establishment—						
Subordinate medical service officers (including those attached to Grant-in-aid Dispensaries (60—7—200) (60—5—170), S. P. 1 (15) ..	243	232	4,59,308		4,60,461	
Superior establishment (15—200)	89	89	67,282		61,454	
Inferior establishment (5—36)	409	424	78,400		76,437	
Temporary establishment			100		340	
Nursing establishment (Poona)			33,310		41,208	
Probable savings			—4,300		....	
Total .. Voted ..			6,34,100	6,39,900	6,39,900	6,33,556
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			10,930		16,889	
Travelling allowance (fixed)			420		438	
Travelling allowance (ordinary)			17,990		18,040	
Allowances to nursing establishment (Poona)			28,260		29,583	
Cost of passage to nurses			....		1,550	
Honoraria			5,400		....	
Total .. *Charged* ..			....	....	....	*727*
Total .. Voted ..			63,000	70,400	66,500	77,451
Carried over .. *Charged* ..			....	....	....	*4,332*
Carried over .. Voted ..			7,94,100	8,02,900	8,04,200	8,08,759

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.				
Brought forward .. *Charged* ..	....	....	....	*4,332*
Brought forward .. Voted ..	7,94,100	8,02,900	8,04,200	8,08,759
B-2 (4) Contingencies—				
Contract contingencies (including cost of electrical energy consumed at the Civil Hospitals, Thana and Jalgaon)—			50,030	
Water charges ..	12,623			
Lighting charges ..	16,739			
Washing charges ..	6,578			
Telephone charges ..	3,783			
Petty supplies ..	11,492			
X-ray department contingencies ..	4,526			
Purchase of linen and bedding ..	7,227			
Purchase of and repairs to furniture ..	2,232			
Clothing to servants ..	3,150			
Diet and clothing of police patients ..	2,410			
Purchase of crockery ..	1,024			
Other miscellaneous charges ..	9,970			
Non-contract contingencies—			42,700	
Payment of fees to the Imperial Serologist ..	7,000			
Contingencies for upcharakas for village medical aid ..	7,000			
Rent, rates and taxes ..	8,521			
Service postage and telegrams ..	3,220			
Other miscellaneous charges ..	1,962			
Contingencies for T. B. clinics scheme ..	2,800			
Pay of inferior servants ..	15,531		15,550	
Other supplies and services—			1,57,920	
Diet to patients ..	73,700			
Medicines and instruments ..	77,640			
Clothing to patients ..	6,372			
Nursing establishment contingencies (Poona) ..	3,800		3,800	
Total—Voted ..	2,89,300	3,12,100	2,70,000	3,36,789
B-2 (5) Scholarships ..	2,500		2,500	
Total—Voted ..	2,500	1,800	2,500	2,030
B-2 (6) Grants-in-aid, contributions—				
Contribution for passage of Officers lent by other Governments—				
Passage Contribution .. *Charged* ..	....	....	....	*242*
B-2 (7) Establishment charges payable to or recoverable from other Governments Departments, etc.—				
Deduct—Charges recoverable from the Red Cross Society .. Voted ..	*	—4,100	—4,100	—4,140
Total, Mofussil Hospitals and Dispensaries .. *Charged* ..	....	....	....	*4,574*
Total, Mofussil Hospitals and Dispensaries .. Voted ..	10,85,900	11,12,700	10,72,600	11,43,438

* The credit has been taken under XXVII, Medical—Contributions.

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
B-3 LEPER ASYLUMS.						
B-3 (1) Pay of Officers—						
Bombay Medical Service officer (200) .. .. Voted ..	1	1	2,400	300	2,200	....
B-3 (2) Pay of Establishment—						
Subordinate medical service officers [60—5—170)+S.P.(15)]S.P. 1(40)	1	1	1,338		2,020	
Superior establishment (20)	1	1	242		240	
Inferior establishment (15—20)	2	2	420		420	
Leave salary			....		20	
Total—Voted ..			2,000	2,000	2,700	3,383
B-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			364		....	
Travelling allowance .. Fixed ..			136		100	
Travelling allowance .. Ordinary ..			800		800	
Total—Voted ..			1,300	100	900	92
B-3 (4) Contingencies—						
Contract contingencies—						
Purchase of linen and bedding			344		771	
Lighting charges			140			
Petty supplies			125			
Purchase of and repairs to furniture			110			
Other miscellaneous charges			52			
Non-contract contingencies—						
Rent rates and taxes			137		137	
Pay of inferior servants			912		912	
Other supplies and services—						
Diet to patients			5,750		6,780	
Medicines and instruments			450			
Clothing to patients			580			
Total—Voted ..			8,600	9,500	8,600	7,846
B-3 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add.—Amount transferred from "29, Police" for the Services of the S. M. S. officer (*Vide* page 179) .. .. Voted ..			400	400	400	....
TOTAL ..			14,700	12,300	14,800	11,321

(In the 1938–39 Budget Estimate column, 771 is bracketed against the five contract contingencies items, and 6,780 against the three "Other supplies and services" items.)

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-4 GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries	1,88,790		1,70,990	
Grants-in-aid to other hospitals and dispensaries	1,095		1,095	
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency	97,215		97,215	
Recurring grant to meet Government contribution to the New Wadia Maternity Hospital at Parel	35,000		35,000	
Grant-in-aid to the municipal hospitals, Bombay city, from the taxes collected on the Hospital race day	30,000		30,000	
TOTAL .. Voted ..	3,52,100	3,45,200	3,34,300	3,33,957
B-5 OTHER CHARGES.				
SCHEME FOR SUBSIDISING PRIVATE MEDICAL PRACTITIONERS FOR RURAL MEDICAL RELIEF.				
B-5 (1) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)	1,800		1,800	
Subsidies to private medical practitioners	3,600		3,600	
Total Voted ..	5,400	5,400	5,400	3,456
B-5 (2) Contingencies—				
Non-contract contingencies .. .. .. Voted ..	2,400	2,400	2,400	633
B-5 (3) Grants-in-aid, Contribution, etc.—				
Grant-in-aid to the District Local Board for subsidising private medical practitioners	2,63,500		1,23,200	
Grant-in-aid for the appointment of nurses and midwives at local board dispensaries	43,000		33,400	
Grant-in-aid for supplying instruments to dispensaries maintained by local bodies	....		25,000	
Total ..	3,06,500	42,300	1,81,600	....
B-5 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Deduct—Charges recoverable from district local boards .. .. Voted ..	*	—3,900	—3,900	—1,855
TOTAL ..	3,14,300	46,200	1,85,500	2,234
DETAILED ACCOUNT No. 38C. MEDICAL. **C-Grants for Medical purposes.**				
Grants-in-aid, Contributions, Donations, etc.—				
Grants to nursing associations in the Presidency and mofussil hospitals ..	2,97,315		2,70,936	
Grants to charitable institutions, schemes, etc...	20,342		26,564	
Grant to the Bombay Medical Council	8,543		8,900	
TOTAL .. Voted ..	3,26,200	3,59,400	3,06,400	2,89,561
DETAILED ACCOUNT No. 38D. MEDICAL. **Medical Colleges and Schools.**				
SUMMARY.				
D-1 MEDICAL COLLEGE .. .. .. *Charged* ..	*38,900*	*55,200*	*51,700*	*71,608*
Voted ..	2,64,400	2,41,900	2,33,200	2,19,736
D-2 MEDICAL SCHOOLS .. .. .. *Charged* ..	*3,600*	*3,600*	*3,600*	*4,122*
Voted ..	2,42,300	1,34,200	2,03,600	1,29,183
TOTAL ..	5,49,200	4,34,900	4,92,100	4,24,649
Charged ..	*42,500*	*58,800*	*55,300*	*75,730*
Voted ..	5,06,700	3,76,100	4,36,800	3,48,919

* The credit has been taken under XXVII, Medical—Contributions.

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.		Strength. 1938-39.	1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS.							
D-1 MEDICAL COLLEGES.				Rs.	Rs.	Rs.	Rs.
Grant Medical College.							
D-1 (1) Pay of Officers—							
Principal, Grant Medical College and Superintendent, J. J. Group of Hospitals (*500—1,850+S. P. 250*)	*Charged* ..	*1*	*1*	*13,200*		*26,400*	
(300—850+S. P. 250)	Voted ..			4,200		....	
Dean, professors and other officers (*500—1,850*) (150—1,000 + S. P.) S. P. 1 (100)	*Charged* ..	*2*	*1*	*23,400*		*18,300*	
	Voted ..	15	9	43,500		59,900	
TOTAL ..	*Charged* ..		*1*	*36,600*	*49,800*	*44,700*	*64,617*
	Voted ..			47,700	52,500	59,900	52,316
D-1 (2) Pay of Establishment—							
Tutors (75—100)	..	19	..	....		20,700	
Superior establishment (25—350)	..	49	86	52,902		39,240	
Inferior establishment (22—30)	..	39	39	12,208		12,260	
Temporory establishment	..			190		600	
Total—Voted ..				65,300	62,800	72,800	71,316
D-1 (3) Allowances, Honoraria, etc.—							
Cost of passage	*Charged* ..			....		*945*	
Travelling allowance	*Charged* ..			....		*950*	
	Voted ..			250		340	
House-rent and other allowances	*Charged* ..			*2,300*		*5,105*	
	Voted ..			10,000		5,260	
Honoraria	Voted ..			68,850		17,200	
TOTAL ..	*Charged* ..			*2,300*	*5,400*	*7,000*	*6,991*
	Voted ..			79,100	52,300	22,800	22,321
D-1 (4) Contingencies—							
Contract contingencies—							
Water charges	..			5,000		21,020	
Lighting charges	..			10,323			
Telephone charges	..			1,280			
Books and publications	..			3,000			
Petty supplies	..			3,000			
Laboratory expenses	..			1,650			
Purchase of and repairs to furniture ..	..			1,600			
Garden charges	..			300			
Washing charges	..			250			
Clothing to servants	..			420			
Other miscellaneous expenses	..			670			
Non-contract contingencies—							
Rent, rates and taxes	..			2,307		9,200	
Service postage and telegrams	..			450			
Pay of inferior servants	..			4,950		4,180	
Other supplies and services	..			500		4,800	
Customs duty on imported stores ..	..			6,000		6,000	
Value of and freight on Europe stores ..	..			22,000		23,200	
Total—Voted ..				63,700	65,500	68,400	71,330
D-1 (5) Grants-in-aid, contributions and donations—							
Payment to the Bombay municipality for practical instruction to be given to students	Voted ..			5,000	5,600	6,000	....
D-1 (6) Scholarships	Voted ..			3,600	3,200	3,300	2,453
TOTAL ..				3,03,300	2,97,100	2,84,900	2,91,344
	Charged ..			*38,900*	*55,200*	*51,700*	*71,608*
	Voted ..			2,64,400	2,41,900	2,33,200	2,19,736

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.		Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
D-2 MEDICAL SCHOOLS.*							
D-2 (1) Pay of Officers—							
Superintendents' allowances 2 (150)	*Charged* ..	..	..	*3,600*		*3,600*	
Teachers (150—450) + S. P. 50	Voted ..	5	5	27,660		24,233	
Lecturers (260—700) + S. P.	Voted ..	4	2	14,990		15,298	
Registrars and house surgeons (150—400) ..	Voted ..	2	2	6,240		6,269	
B. M. S. Officers (200—400), S. P. 1 (50) ..	Voted ..	4	1	1,210		6,600	
Total ..	*Charged* ..			*3,600*	*3,600*	*3,600*	*3,672*
	Voted ..			50,100	47,200	52,400	51,502
D-2 (2) Pay of Establishment—							
Dental mechanic (200)	..	..	1	2,200		....	
Anæsthetist (50)	..	..	1	550		....	
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170 S. P. (25)]	..	8	8	13,900		12,723	
Superior establishment (25—80)	..	2	5	3,050		1,717	
Nursing establishment	..	..	1	550		....	
Inferior establishment (15—26)	..	29	33	7,450		6,360	
Total ..	Voted ..			27,700	22,600	20,800	22,663
D-2 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	..			4,740		5,700	
Travelling allowance (ordinary)	..			650		650	
Honoraria and allowances to honorary lecturers ..	..			21,110		6,650	
Total ..	*Charged* ..			....	....	....	*450*
	Voted ..			26,500	19,100	13,000	20,560
D-2 (4) Contingencies—							
Contract contingencies :							
Water charges	..			2,410			
Lighting charges	..			1,650			
Books and publications and library	..			1,340			
Petty supplies	..			600			
Purchase of and repairs to furniture	..			529		2,652	
Laboratory expenses	..			215			
Gas consumption charges	..			600			
Clothing to servants	..			144			
Other miscellaneous expenses	..			522			
Non-contract contingencies :							
Rent, rates and taxes	..			1,534		4,242	
Service postage and telegrams	..			200			
Pay of inferior servants	..			456		456	
Other supplies and services :							
Medicines and instruments	..			1,550			
Dental stores and materials	..			2,750			
Purchase of material and stock	..			4,550		5,250	
Equipment for the Sir Currimbhoy Ibrahim Dental School and Hospital	..			15,900			
Customs duty on imported stores	..			400		400	
Value of and freight on Europe stores	..			450		2,200	
Total ..	Voted ..			35,800	18,900	15,200	27,192
D-2 (5) Scholarships	Voted ..			2,200	1,400	2,200	7,266
Total, Medical Schools	*Charged* ..			*3,600*	*3,600*	*3,600*	*4,122*
	Voted ..			1,42,300	1,09,200	1,03,600	1,29,183
Carried over ..	*Charged* ..			*3,600*	*3,600*	*3,600*	*4,122*
	Voted ..			1,42,300	1,09,200	1,03,600	1,29,183

*Provisions for the Sir Currimbhoy Ebrahim Dental School and Hospital, Bombay, are included here.

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.	Strength. 19 -39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
D-(2) MEDICAL SCHOOLS—contd.						
Brought forward .. *Charged* ..			*3,600*	*3,600*	*3,600*	*4,122*
Voted ..			1,42,300	1,09,200	1,03,600	1,29,183
D-(2)-A-Ayurvedic and Unani Schools and Hospitals—						
D-(2)-A-(1) Pay of Officers—						
Principals and Superintendents (150)	..	2	1,800		....	
Lecturers and Pandits (60—200)	..	12	5,800		....	
Total .. Voted ..			7,600	....	....	....
D-(2)-A-(2) Pay of Establishment—						
Superior establishment (20-55)	..	8	1,198		....	
Nursing establishment (40—120)	..	12	4,150		....	
Inferior establishment (14—20)	..	36	3,552		....	
Total .. Voted ..			8,900	....	....	....
D-(2)-A-(3) Contingencies—						
Equipment			19,200		....	
Purchase of medicines and diet charges			10,000		....	
Other contingencies			3,000		....	
Library			1,000		....	
Pay of inferior servants			300			
Total .. Voted ..			33,500	....	....	....
D-(2)-A-(4) Grants-in-aid, Contributions, Donations, etc.—						
Grant-in-aid to Ayurvedic and Unani teaching institutions .. Voted ..			50,000	25,000	1,00,000	....
Total, Ayurvedic and Unani Schools and Hospitals ..			1,00,000	25,000	1,00,000	....
Total, D. (2) Medical Schools ..			2,45,900	1,37,800	2,07,200	1,33,305
Charged ..			*3,600*	*3,600*	*3,600*	*4,122*
Voted ..			2,42,300	1,34,200	2,03,600	1,29,183

DETAILED ACCOUNT No. 38E. MEDICAL. E-Mental Hospitals.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
E-MENTAL HOSPITALS.			Rs.	Rs.	Rs.	Rs.
E (1) Pay of Officers—						
Superintendents and deputy superintendents (*500—1,850+S. P.*), *S. P. 1 (250)*, *1 (150)* (150—850+S. P.) S. P. 1 (150) .. .. *Charged* ..	*3*	*1*	*27,000*		*24,300*	
Voted ..	3	3	20,500		18,100	
Total .. *Charged* ..			*27,000*	*24,200*	*24,300*	*21,785*
Total .. Voted ..			20,500	19,900	18,100	17,641
E (2) Pay of Establishment—						
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170+S. P. (25)] ..	9	10	15,008		16,991	
Superior establishment (15—300)	367	369	1,36,350		1,36,269	
Inferior establishment (14—34)	112	106	22,080		23,340	
Nursing Establishment			662		....	
Temporary establishment			3,000		3,100	
Total.. Voted ..			1,77,100	1,81,800	1,79,700	1,77,080
E (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..			4,200		4,350	
Travelling allowance { Fixed .. .. Voted ..			700		300	
Travelling allowance { Ordinary .. .. Voted ..			4,000		2,550	
Total .. *Charged* ..			....	*300*	....	*2,448*
Total .. Voted ..			8,900	10,400	7,200	9,442
E (4) Contingencies—						
Contract contingencies—						
Water charges			17,273			
Lighting charges			11,397			
Garden charges			515			
Telephone charges			525			
Petty supplies			13,432			
Purchase of linen and bedding			4,600		31,825	
Clothing to servants			700			
Purchase of and repairs to furniture			300			
Purchase of hardware, glassware etc.			4,338			
Installation of a hot water boiler and its contingencies ..			2,100			
Other miscellaneous expenses			1,940			
Non-contract contingencies—						
Rent, rates and taxes			880			
Service postage and telegrams			800		26,604	
Motor bus charges			1,800			
Pay of inferior servants			13,100		11,956	
Other supplies and services—						
Diet to patients			1,90,000			
Clothing to patients			28,900		2,07,500	
Medicines and instruments			6,000			
Purchase of material and stock			3,100			
Railway fare and subsistence allowance to cured lunatics ..			1,100		1,000	
Discretionary allowance to Superintendents for amusement of lunatics			2,300		2,315	
Total.. Voted ..			3,05,100	3,78,800	2,81,200	3,24,752
E (5) Grants-in-aid Contributions, etc.— Contribution for passages of officers lent by other Governments—passage contribution .. *Charged* ..			....	*200*	....	*250*
E (6) Establishment charges payable to or recoverable from other Governments, Departments, etc. .. Voted..			....	....	....	257
Deduct—Amount transferred to "47, Miscellaneous Departments" for the services of an S. M. S. Officer at the Yeravda Mental Hospital (*vide* page 314) .. Voted..			—400	—400	—400	....
TOTAL ..			5,38,200	6,15,200	5,10,100	5,53,655
Charged ..			*27,000*	*24,700*	*24,300*	*24,483*
Voted ..			5,11,200	5,90,500	4,85,800	5,29,172

DETAILED ACCOUNT No. 38F. MEDICAL. F-Chemical Examiners.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs	Rs.
F-CHEMICAL ANALYSER, BOMBAY.						
F (1) Pay of Officers—						
Chemical Examiner (600—1,200)	1	1	9,550		9,000	
Assistant Chemical Examiners (150—600)	2	2	7,250		10,600	
Total .. Voted ..			16,800	19,400	19,600	17,461
F (2) Pay of Establishment—						
Superior establishment (40—250)	8	8	12,700		12,908	
Servants (15—35)	5	5	1,600		1,492	
Leave salary			400		400	
Total .. Voted ..			14,700	14,700	14,800	14,722
F (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,700		1,600	
Total .. Voted ..			1,700	1,400	1,600	1,802
F (4) Contingencies—						
Contract contingencies—						
Lighting charges			400		2,700	
Telephone charges			310			
Petty supplies			670			
Books and publications			210			
Gas consumption charges			820			
Other miscellaneous expenses			290			
Non-contract contingencies —						
Service postage and telegrams			250		250	
Customs duty on imported stores			950		850	
Value of and freight on Europe stores			6,000		6,700	
Total .. Voted ..			9,900	10,600	10,500	9,358
TOTAL ..			43,100	46,100	46,500	43,343

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DETAILED ACCOUNT No. 38G. MEDICAL. G-Charges in England.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
G-I Leave salaries and deputation pay	Secretary of State for India..	Voted ..	....	....	2,000	....
	High Commissioner for India.	*Charged* ..	*73,200*	*61,240*	*93,400*	*71,826*
		Voted ..	38,320	15,480	22,000	4,109
G-II Sterling overseas pay—High Commissioner for India	..	*Charged* ..	*53,440*	*41,960*	*48,600*	*46,036*
G-III Stores for India—High Commissioner for India ..	..	Voted ..	9,000	240	9,900	3,513
		TOTAL ..	1,73,960	1,18,920	1,75,900	1,25,484
		Charged ..	*1,26,640*	*1,03,200*	*1,42,000*	*1,17,862*
		Voted ..	47,320	15,720	33,900	7,622

39-PUBLIC HEALTH.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A. PUBLIC HEALTH ESTABLISHMENT	*Charged*	39-A	*53,700*	*76,000*	*1,17,200*	*98,137*
	Voted		6,46,200	6,09,500	6,06,600	5,61,518
B. GRANTS FOR PUBLIC HEALTH PURPOSES	Voted	39-B	1,23,600	1,11,000	1,09,200	1,98,497
C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES	Voted	39-C	1,74,500	1,94,000	1,89,400	1,60,140
D. BACTERIOLOGICAL LABORATORIES	*Charged*	39-D	*53,000*	*56,000*	*53,500*	*51,216*
	Voted		2,88,800	2,76,000	2,54,700	2,67,729
E. PASTEUR INSTITUTES	Voted	39-E	9,800	13,000	14,400	13,834
F. WORKS	Voted	39-F	8,98,200	17,99,000	18,18,600	10,21,206
G. SPECIAL DEVELOPMENT PROGRAMME	Voted	39-G	8,55,000	....	....	....
H. CHARGES IN ENGLAND	*Charged*	39-H	*34,360*	*18,600*	*26,400*	*24,687*
	Voted		10,840	5,480	13,400	8,901
I. LOSS OR GAIN BY EXCHANGE	*Charged*		....	*97*	....	*—128*
	Voted		....	29	....	—47
For rounding	*Charged*		*—60*	*+303*	*—100*	....
	Voted		+60	—9	—300	....
TOTAL			31,48,000	31,59,000	32,03,000	24,05,690
	Charged		*1,41,000*	*1,51,000*	*1,97,000*	*1,73,912*
	Voted		30,07,000	30,08,000	30,06,000	22,31,778

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

SUMMARY.					
A-1. DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH	*Charged*	*32,600*	*32,000*	*50,500*	*57,770*
	Voted	1,54,300	1,55,500	1,42,000	1,44,187
A-2. PUBLIC HEALTH LABORATORY, POONA	*Charged*	....	....	....	*117*
	Voted	40,700	38,000	36,700	36,054
A-3. BELGAUM VACCINE INSTITUTE	Voted	67,600	67,000	63,500	69,227
A-4. LOCAL VACCINATION ESTABLISHMENT	Voted	1,72,400	1,73,000	1,69,500	1,68,020
A-5. PUBLIC HEALTH ENGINEERING ESTABLISHMENTS	*Charged*	*21,100*	*34,000*	*40,400*	*23,091*
	Voted	1,00,400	99,000	96,600	78,150
A-6. CONSULTING SURVEYOR TO GOVERNMENT	*Charged*	....	*10,000*	*26,300*	*17,159*
	Voted	79,800	70,000	69,800	65,307
A-7. PILGRIM CHARGES	Voted	1,000	1,000	1,000	573
A-8. ESTABLISHMENT OF A HEALTH UNIT ORGANISATION	Voted	30,000	6,000	27,500	....
TOTAL		6,99,900	6,85,500	7,23,800	6,59,655
	Charged	*53,700*	*76,000*	*1,17,200*	*98,137*
	Voted	6,46,200	6,09,500	6,06,600	5,61,518

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
				Rs.	Rs.	Rs.	Rs.
A-1 DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH.							
A-1 (1) Pay of Officers—							
Director of Public Health 1 (2,100—60—2,400) ..	*Charged* ..	1	1	*28,775*		*28,100*	
Assistant Directors of Public Health (*Spl. pay of Rs. 120 per mensem*) 1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—30—700—35—1,050) ..	*Charged* ..	1	..	*225*		*18,000*	
	Voted ..	2	2	29,205		21,200	
Personal Assistant to the Director of Public Health ..	Voted ..	..	1	2,200			
Leave salary	Voted ..			1,195		....	
Total ..	*Charged* ..			*29,000*	*28,000*	*46,100*	*48,739*
	Voted ..			32,600	28,500	21,200	21,941
A-1 (2) Pay of Establishment—							
Inspectors, vaccinators and clerks (25—260)		73	73	77,868		78,056	
Servants (14—22)		46	46	8,520		8,544	
Leave salary	Voted ..			512			
Total ..	Voted ..			86,900	90,000	86,600	88,497
A-1 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	Voted ..			351		330	
Travelling allowance .. .. .. ordinary ..	*Charged* ..			*3,350*		*4,150*	
Travelling allowance .. .. .. fixed ..	Voted ..			9,660		9,760	
Travelling allowance .. .. .. ordinary ..	Voted ..			8,479		8,710	
Honoraria	*Charged* ..			*250*		*250*	
	Voted ..			500		500	
Fees of Governments nominees to the sanitary inspectors' class ..	Voted ..			450		450	
Grant of studentship	Voted ..			860		450	
Total ..	*Charged* ..			*3,600*	*4,000*	*4,400*	*9,031*
	Voted ..			20,300	22,000	20,200	19,931
A-1 (4) Contingencies—							
Contract contingencies—							
Carriage of tents and records	..			995		2,836	
Telephone charges	..			642			
Petty supplies	..			1,163			
Other charges	..			140			
Non-contract contingencies—							
Service postage and telegrams	..			6,000		6,729	
Rents, rates and taxes	..			1,050			
Supplies and services—							
Mewas vaccinator	..			60		3,910	
Examination charges (sanitary inspectors' class)	..			50			
Supplies of medicines	..			150			
Payment to Royal Institute of Science, London	..			3,700			
Reserve at the disposal of the Director of Public Health ..	..			350		325	
Total ..	Voted ..			14,300	15,000	13,800	13,818
A-1 (5) Scholarships—(sanitary inspector's class)	Voted ..			200	....	200	....
TOTAL ..	*Charged* ..			*32,600*	*32,000*	*50,500*	*57,770*
	Voted ..			1,54,300	1,55,500	1,42,000	1,44,187

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-2 PUBLIC HEALTH LABORATORY, POONA.						
A-2 (1) Pay of Officers—Officer in charge 1 (500—100—1,000 + 33⅓ per cent.)	1	1	11,219		12,800	
Leave salary .. .. Voted ..			2,181		....	
Total .. Charged ..			....	....	....	*117*
Total .. Voted ..			13,400	13,000	12,800	12,815
A-2 (2) Pay of Establishment—						
Clerks, etc. (15-350)	14	14	14,511		14,097	
Servants (17-19)	3	3	616		603	
Probable saving			—127			
Total ..			15,000	16,000	14,700	14,694
A-2 (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary)			1,000	1,000	1,000	681
A-2 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants			192		192	
Service postage and telegrams			115			
Telephone charges			192			
Books and periodicals			300		7,068	
Other charges			2,061			
Supplies and services—						
Chemicals and apparatus			4,600			
Customs duty on imported stores			940		940	
Purchase of Aerogen Gas Plant			2,900			
Total ..			11,300	8,000	8,200	7,864
TOTAL .. Charged ..			....	....	....	*117*
TOTAL .. Voted ..			40,700	38,000	36,700	36,054

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-3. BELGAUM VACCINE INSTITUTE.						
A-3 (1) Pay of Officers—Director (500—100—1,000 + 33⅓ per cent.) ..	1	1	14,400	14,500	14,400	15,421
A-3 (2) Pay of Establishment—						
Superintendents, assistant superintendents, clerks and laboratory assistants (30—225) ..	15	15	17,055		16,704	
Servants (13—21) ..	22	22	4,131		4,196	
Probable saving ..			—1,186			
Total ..			20,000	21,000	20,900	19,389
A-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed ..			700		720	
Travelling allowance .. ordinary ..			1,500		1,580	
Total ..			2,200	2,000	2,300	2,574
A-3 (4) Contingencies—						
Contract contingencies—						
Packing charges ..			800		9,022	
Purchase and repairs to furniture ..			600			
Food for calves ..			2,600			
Purchase of lancets and cases ..			600			
Purchase of medicines ..			500			
Laboratory expenses ..			2,000			
Petty supplies ..			1,600			
Other charges ..			600			
Non-contract Contingencies—						
Pay of inferior servants ..			850		800	
Service postage and telegrams ..			11,000		10,322	
Other charges ..			450			
Supplies and services—						
Electric energy ..			3,000		5,368	
Hire of calves ..			6,000			
Customs duty on imported stores ..			400		388	
Total ..			31,000	29,500	25,900	31,843
TOTAL .. Voted ..			67,600	67,000	63,500	69,227

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-4. LOCAL VACCINATION ESTABLISHMENT.						
A-4 (1) Pay of Establishment—						
Vaccinators and special pay (14—50)	228	232	1,10,860		1,08,560	
Servants (15)	3	3	540		540	
Total ..			1,11,400	1,11,500	1,09,100	1,09,862
A-4 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			366		376	
Travelling and pony allowances (fixed)			32,802		31,832	
Travelling allowance (ordinary)			732		692	
Total ..			33,900	33,900	32,900	34,014
A-4 (3) Contingencies—Non-contract contingencies			100	100	100	71
A-4 (4) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators ..			27,000	27,500	27,400	24,073
TOTAL .. Voted ..			1,72,400	1,73,000	1,69,500	1,68,020

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS.						
(a) Consulting Public Health Engineer.						
A-5 (a) (1) Pay of Officers—						
Consulting Public Health Engineer (375—50—1,375) .. *Charged* ..	*1*	*1*	*16,500*		*16,200*	
Deputy engineer (170—500) .. .. .. Voted ..	2	1	6,400		14,450	
Probable savings .. .. Voted ..			....		—1,950	
Total .. *Charged* ..			*16,500*	*16,200*	*16,200*	*11,340*
Total .. Voted ..			6,400	13,300	12,500	14,749
A-5 (a) (2) Pay of Establishment—						
Accountant, Clerks, Draftsman and Storekeeper (30—300).. ..	6	15	20,664		7,620	
Servants (18—22)	5	8	1,836		1,180	
Temporary establishment			19,500		3,600	
Total—Voted			42,000	22,100	12,400	12,348
A-5 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged*			*2,400*	*2,800*	*2,400*	*1,855*
Travelling allowance (ordinary) .. .. Voted			2,000	1,800	1,800	3,014
A-5 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			200		1,800 (for all items)	
Service postage and telegrams			500			
Books and periodicals			150			
Carriage of records			300			
Other items			650			
Total—Voted ..			1,800	1,800	1,800	1,858
A-5 (a) (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from local bodies in respect of fees for preparation and scrutiny of plans and estimates, inspection, etc., of public health works by the C. P. H. Engineer .. .. Voted ..			—10,000	—10,000	—10,000	—22,628
Total—(a) carried over .. *Charged*			*18,900*	*19,000*	*18,600*	*13,195*
Total—(a) carried over .. Voted			42,200	29,000	18,500	9,341

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	1937-38.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—concld.				Rs.	Rs.	Rs.	Rs.
Total, (a) brought forward	*Charged*			*18,900*	*19,000*	*18,600*	*13,195*
	Voted			42,200	29,000	18,500	9,341
(b) Poona Water Works Sub-Division.							
A-5 (b) (1) Pay of Officers—							
Executive Engineer (375—50—1,375)	*Charged*	*1*	..	....	*11,500*	*16,500*	*3,859*
	Voted	..	1	7,100	....	....	1,429
A-5 (b) (2) Pay of Establishment—							
Overseers, clerks and store-keeper (30—250)		12	..	....		19,040	
Servants (18—20)		3	..	....		684	
Temporary establishment		..	..	28,000		30,000	
Probable savings		..	..	....		—724	
Total	Voted			28,000	44,500	49,000	49,374
A-5 (b) (3) Allowances, Honoraria, etc.—							
Travelling allowance — fixed	*Charged*			....		*1,700*	
Travelling allowance — ordinary	*Charged*			....		*200*	
Travelling allowance — fixed	Voted			1,200		500	
Travelling allowance — ordinary	Voted			1,000		1,900	
Total	*Charged*			....	*1,000*	*1,900*	*688*
	Voted			2,200	2,400	2,400	3,442
A-5 (b) (4) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams				2,200		4,100	
Books and periodicals				50			
Carriage of records				400			
Office expenses and miscellaneous				250			
Other items				1,100			
Total, Voted				4,000	4,100	4,100	3,979
TOTAL, (b)	*Charged*			....	*12,500*	*18,400*	*4,547*
	Voted			41,300	51,000	55,500	58,224
GRAND TOTAL	*Charged*			*18,900*	*31,500*	*37,000*	*17,742*
	Voted			83,500	80,000	74,000	67,565
A-5 (5) Establishment charges payable to other Governments, Departments, etc.—							
Supervision charges of the Superintending Engineer, Deccan Irrigation Circle	*Charged*			....	*2,500*	*3,400*	
	Voted			....	3,300	4,400	
Establishment charges distributed *pro rata*	*Charged*			*5,000*	*4,000*	*4,000*	
	Voted			21,000	17,000	17,000	
Moiety of pay and allowances of the Executive Mechanical Engineer and Works Manager, Dapuri	Voted			....	6,400	8,900	
Secretariat charges	Voted			3,700	3,600	3,600	
Total	*Charged*			*5,000*	*6,500*	*7,400*	*7,513*
	Voted			24,700	30,300	33,900	31,108
A-5 (6) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Percentage charges of establishment on contribution and provincial works	*Charged*			*—2,800*	*—4,000*	*—4,000*	*—2,164*
	Voted			—7,800	—11,300	—11,300	—20,523
TOTAL, Public Health Engineering Establishments	*Charged*			*21,100*	*34,000*	*40,400*	*23,091*
	Voted			1,00,400	99,000	96,600	78,150

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A-6 CONSULTING SURVEYOR TO GOVERNMENT.							
A-6 (1) Pay of Officers—							
Consulting Surveyor and Assistant Consulting Surveyors, 1 (1,500—50—2,250), 1 (250—20—500), 1 (440—20—600) and 1 (750—50—1,250).	*Charged* ..	*1*	..	....		*24,800*	
	Voted ..	3	4	36,600		27,200	
Total ..	*Charged* ..			....	*9,800*	*24,800*	*16,210*
	Voted ..			36,600	32,000	27,200	29,415
A-6 (2) Pay of Establishment—							
Surveyors, draftsmen, clerks, etc. (25—350)	..	21	27	35,868		33,816	
Servants (11—20)	..	12	12	2,752		2,734	
Temporary establishment	..			3,300		9,450	
Leave salary	..			780			
Total ..	Voted ..			42,700	40,000	46,000	38,563
A-6 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	Voted ..			1,960		1,312	
Travelling allowance .. ordinary	*Charged* ..			....		*1,500*	
Travelling allowance .. fixed	Voted ..			2,388		2,078	
Travelling allowance .. ordinary	Voted ..			3,952		2,910	
Total ..	*Charged* ..			....	*200*	*1,500*	*949*
	Voted ..			8,300	7,500	6,300	7,531
A-6 (4) Contingencies—							
Contract contingencies—							
Rents, rates and taxes	..			1,500		4,412	
Carriage of records	..			200			
Wages of survey coolies	..			1,600			
Miscellaneous office expenses	..			800			
Non-contract contingencies— Service postage and telegrams	..			400		480	
Supplies and Services— Scientific instruments	..			300		408	
	Total ..			4,800	5,500	5,300	5,198
A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Amount transferred to "7-Land Revenue" Rs. 9,300 on account of revision of non-agricultural assessment work Rs. 1,200; defence of land acquisition appeals, valuation of Government properties and scrutiny of draft awards etc., Rs. 6,290; and layouts of land, scrutiny of buildings, etc., Rs. 1,810; to "50-Civil Works" Rs. 1,000 for layout of Government lands at Colaba; to "29-Police" Rs. 900 on account of acquisition of land at Malabar Hill and C. P. Tank, and to "80-Bombay Development Scheme" Rs. 1,400 for work in connection with the Back Bay Scheme ..	..			—12,600	—15,000	—15,000	—15,400
TOTAL ..	*Charged* ..			....	*10,000*	*26,300*	*17,159*
	Voted ..			79,800	70,000	69,800	65,307

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts 1937–38.
A-7 PILGRIM CHARGES.	Rs.	Rs.	Rs.	Rs.
A-7 (1) **Pay of Establishment**—Subordinate medical service officer 1 (130 and special pay 25 for 4 months)	620	600	620	307
A-7 (2) **Allowances, Honoraria, etc.**—				
House-rent and other allowances	270		270	
Travelling allowance..fixed	60		60	
Total ..	330	300	330	239
A-7 (3) **Contingencies**—Other supplies and services	50	100	50	27
TOTAL .. Voted ..	1,000	1,000	1,000	573
A-8 ESTABLISHMENT OF A HEALTH UNIT ORGANISATION.				
A-8 (1) **Pay of Officers**—Medical Officer of Health, 1 (300—20—380)	3,600	500	3,300	....
A-8 (2) **Pay of Establishment**—Temporary establishment	13,700	....	12,500	....
A-8 (3) **Allowances, Honoraria, etc.**—Travelling allowance (fixed)	2,700	500	2,500	....
A-8 (4) **Contingencies**—Non-contract contingencies—				
Rents, rates and taxes	800			
Equipment	2,250			
Petty supplies including service postage	1,700			
Other charges	250		4,620	
Supplies and services (Supply of medicines)	5,000		4,580	
Total ..	10,000	5,000	9,200	....
TOTAL .. Voted ..	30,000	6,000	27,500	....
DETAILED ACCOUNT No. 39-B. **PUBLIC HEALTH.** **B-Grants for Public Health purposes.**				
Grants-in-aid, Contributions, etc.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES — N. D.	6,000		6,000	
VILLAGE SANITARY COMMITTEES — C. D.	1,500		1,700	
VILLAGE SANITARY COMMITTEES — S. D.	5,300		5,300	
SANITARY ASSOCIATIONS, ETC.	4,800		4,800	
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—				
LOCAL BOARDS	6,060		5,845	
MUNICIPALITIES	69,400		64,000	
NASIK SANATORIUM	500		500	
BABY WEEK CELEBRATION	5,000		5,000	
ANTI-GUINEA WORM COMMITTEE, DHARWAR	300		....	
INFANT WELFARE SOCIETY	944		982	
BOMBAY MOFUSSIL MATERNITY CHILD WELFARE AND HEALTH COUNCIL ..	17,000		13,000	
Arogya Mandal, Poona	200		....	
SHOLAPUR DEVELOPMENT SCHEME	255		260	
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE PUBLIC WORKS DEPARTMENT	1,841		1,813	
GRANT-IN-AID TO MEET THE CHARGES ON ACCOUNT OF WATER LEAKING FROM THE SOWAR GATE SETTLING TANKS, POONA	4,500		....	
TOTAL .. Voted ..	1,23,600	1,11,000	1,09,200	1,98,497

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
C-1 Expenses in connection with malaria	88,900	1,03,000	99,300	84,849
C-2 Expenses in connection with other epidemics	85,600	91,000	90,100	75,291
TOTAL .. Voted ..	1,74,500	1,94,000	1,89,400	1,60,140
C-1 Expenses in connection with Malaria.				
C-1 (1) Pay of Establishment—Subordinate medical service officers	10,000	17,000	17,100	15,175
C-1 (2) Allowances and Honoraria, etc.—Travelling allowance..fixed	3,000	6,000	5,800	5,194
C-1 (3) Contingencies—				
Non-contract contingencies—				
Labour and conveyance charges for medicine chests	900		1,970	
Petty supplies	200			
Other supplies and services—				
Free distribution and cheap sale of "Quinine treatments", and purchase of quinine powder for sale at post office	70,000		68,730	
Supply of new medicine boxes	4,800		5.700	
Total ..	75,900	80,000	76,400	64,480
TOTAL .. Voted ..	88,900	1,03,000	99,300	84,849

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
C-2 Expenses in connection with other epidemics.	Rs.	Rs.	Rs.	Rs.
C-2-A Infectious Diseases Hospital, Poona.				
C-2-A (1) Pay of Officers—Medical officer 1 (900)	10,800	10,800	10,800	10,800
C-2-A (2) Pay of Establishment—Temporary establishment	12,000	13,000	13,700	13,826
C-2-A (3) Allowances, Honoraria, etc.—House-rent and other allowances	200	200	300	135
C-2-A (4) Contingencies—				
Non-Contract Contingencies—				
Service postage and telegrams	25		} 2,410	
Water charges	1,300			
Lighting charges	860			
Telephone charges	265			
Stationery	150			
Supplies and Services—				
Dieting charges	3,000		} 6,690	
Clothing and bedding	800			
Medicines and instruments	1,300			
Petty supplies	1,300			
Total ..	9,000	9,000	9,100	8,243
Total, C-2-A ..	32,000	33,000	33,900	33,004
C-2-B Other Charges.				
Cynogas operations	11,250	11,200	11,240	....
Inoculation against plague, cholera and other epidemics .. .. .. } Expenditure in connection with outbreaks of cholera, etc. .. .. .. }	27,000	20,000	27,000	{ 29,804 { 545
Sanitary and medical arrangements at Pandharpur fair	1,150	1,200	1,800	1,671
Sanitary and medical arrangements at the Haripura congress	....	....	....	969
Sanitary and medical arrangements at Morwad weekly fairs..	....	10,000	....	....
Grants to District Local Board, Kaira, for anti-plague measures in the Borsad Taluka	....	1,600	1,060	....
Total, C-2-B ..	39,400	44,000	41,100	32,989
C-2-C Epidemic Medical Officers.				
C-2-C (1) Pay of Establishment—				
Epidemic medical officers 10 (50)	6,920		6,000	
Servants 10 (14)	1,680		1,700	
Total ..	8,600	7,300	7,700	5,354
C-2-C (2) Allowances, Honoraria, etc.—Travelling allowance (fixed)	4,000	3,900	3,900	3,320
C-2-C (3) Contingencies—				
Non-contract contingencies—				
Labour and conveyance charges for medicine chests	500	....	} 940	....
Petty supplies	500	....		....
Supplies and services—Supply of medicines	600	....	2,560	....
Total ..	1,600	2,800	3,500	624
Total, C-2-C ..	14,200	14,000	15,100	9,298
TOTAL .. Voted ..	85,600	91,000	90,100	75,291

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DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D-Bacteriological Laboratories.		Strength.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		1938-39.	1939-40.				
				Rs.	Rs.	Rs.	Rs.
HAFFKINE INSTITUTE, BOMBAY.							
D-(1) Pay of Officers—							
Director, Assistant Directors, other medical officers and Pharmaceutical Chemist: *1 (500—100—1,850+S. P. 250 + O. S. P. 200), 1 (500—250—1,850 + S. P. 250 + O. S. P. 300)*, 1 (750), 1 (585), 1 (450), 1 (400), 1 (750), 1 (300).	*Charged* ..	*2*	*2*	*50,400*	*53,000*	*49,400*	*46,200*
	Voted ..	5	6	40,700	29,000	31,400	29,376
D-(2) Pay of Establishment—							
Subordinate medical service officer (60—7—200 + *S. P.* 100) ..		1	1	3,432		3,132	
Superior establishment (including clerks, assistant chemists and bio-chemists and laboratory assistants) (40—500)		49	52	66,225		63,146	
Servants (21—55)		61	61	20,656		18,573	
Temporary establishment				500		500	
Lump cut (Probable saving)				—513		—1,151	
Total .. Voted ..				90,300	82,000	84,200	77,480
D-(3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged* ..			*2,200*		*3,500*	
	Voted ..			5,100		4,800	
Travelling allowance (ordinary)	*Charged* ..			*400*		*600*	
	Voted ..			200		600	
Total ..	*Charged* ..			*2,600*	*3,000*	*4,100*	*5,016*
	Voted ..			5,300	5,000	5,400	5,109
D-(4) Contingencies—							
Contract Contingencies—							
Garden charges				200			
Laboratory expenses				23,600			
Gas and electricity consumption				9,800			
Washing charges				700			
Freight and packing				7,000			
Petty repairs				1,000		45,900	
Purchase and repairs to furniture				2,700			
Books and periodicals				300			
Telephone charges				360			
Office expenses and miscellaneous				240			
Non-contract Contingencies—							
Rates and taxes				9,520			
Service postage and telegrams				2,500		12,400	
Other charges				380			
Pay of inferior servants				6,532		5,748	
Supplies and services—							
Apparatus and chemicals and accessaries				27,500			
Purchase of sera and vaccines				18,000			
Ampoules for sera and vaccines				13,000			
Other articles for preparation of sera and vaccines				12,968		58,652	
Purchase of scientific and technical books and periodicals				3,500			
Equipment for the Pharmacological unit				1,700			
Customs duty on imported stores				11,000		11,000	
Total ..				1,52,500	1,60,000	1,33,700	1,55,764
TOTAL ..				3,41,800	3,32,000	3,08,200	3,18,945
Charged ..				*53,000*	*56,000*	*53,500*	*51,216*
Voted ..				2,88,800	2,76,000	2,54,700	2,67,729

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E-Pasteur Institutes.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
E-1 Establishment for carrying out the anti-rabic treatment work at the Haffkine Institute—				
E-1 (1) Pay of Officers—Medical Officer, 1 (500—50—900)	7,500	10,000	10,800	11,000
E-1 (2) Pay of Establishment	....	....	....	....
E-1 (3) Allowances, Honoraria, etc.—House rent and other allowances	1,300	2,000	2,300	2,120
Total—E-1 ..	8,800	12,000	13,100	13,120
E-2 Provision for anti-rabic treatment	1,000	1,000	1,300	714
TOTAL .. Voted ..	9,800	13,000	14,400	13,834

DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F-Works.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
F-(1) Original Works—				
Providing and laying 3″ and 4″ new and 4″ old C. I. water mains at Juhu in connection with the Suburban Scheme No. 19	10,400		....	
Chlorinating water at the service reservoir, Pandharpur	....		11,800	
Providing 6″ and 4″ C. I. water mains to the North-East of Jogeshwari Railway Station	15,700		....	
Construction of drainage works in the Koregaon Road Estate, Poona	13,000		....	
Discretionary grant	1,000		1,000	
Salsette water supply	17,400		17,400	
Purchase of chlorinating plant for the Uran water works	1,000		....	
Village water supply—(a) Works .. .. (b) Other charges	....		*10,00,000	
Total ..	58,500	10,17,000	10,30,200	2,01,482
F-(2) Repairs—	8,35,800	....	7,84,400	....
Total ..	8,35,800	7,78,000	7,84,400	8,21,817
F-(3) Tools and Plant—				
Tools and plant (ordinary)	3,500		5,000	
Tools and plant (distributed pro-rata)	1,800		1,000	
Deduct—Recoveries of tools and plant charges on works under "70—Capital Outlay on Improvement of Public Health"	—1,400		—2,000	
Total ..	3,900	4,000	4,000	3,797
F-(4) Suspense	....	....	1,000	—6,058
Deduct—English Cost of Stores	....	....	—1,000	....
Total ..	....	....	....	—6,058
F-(5) Other charges—Travelling allowance to social workers	....	....		168
TOTAL .. Voted ..	8,98,200	17,99,000	18,18,600	10,21,206

* Includes Rs. 20,000 for the construction of a reservoir and pipe line for supplying drinking water to Manjri Village.

DETAILED ACCOUNT No. 39-G. PUBLIC HEALTH. G-Special Development Programme.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
VILLAGE WATER SUPPLY.				
Commissioner, Northern Division	3,84,000			
Commissioner, Central Division	2,50,000			
Commissioner, Southern Division	2,21,000			
TOTAL .. Voted ..	8,55,000			

DETAILED ACCOUNT No. 39-H. PUBLIC HEALTH. H-Charges in England.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
G-1 Leave salaries and deputation pay.. High Commissioner for India	*Charged* ..	*26,760*	*11,040*	*9,800*	*16,061*
	Voted ..	4,720	1,040	7,400	6,164
G-2 Sterling overseas pay—High Commissioner for India ..	*Charged* ..	*7,600*	*7,560*	*16,600*	*8,626*
	Voted ..	....	....	2,400	2,400
G-3 Stores—High Commissioner for India	Voted ..	....	....	....	337
G-4 *Add*—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri ..	Voted ..	6,120	4,440	3,600	....
TOTAL	..	45,200	24,080	39,800	33,588
	Charged ..	*34,360*	*18,600*	*26,400*	*24,687*
	Voted ..	10,840	5,480	13,400	8,901

40—AGRICULTURE.		Detailed Account No.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
A—Direction	*Charged* ..	40-A	*28,800*	*29,000*		*27,896*
	Voted ..		63,100	65,000		60,186
B—Superintendence	*Charged* ..	40-B	*21,000*	*34,000*		*40,276*
	Voted ..		53,300	72,000		68,266
C—Subordinate and Expert Staff	Voted ..	40-C	61,100	2,52,000		2,18,150
D—Experimental Farms	Voted ..	40-D	1,51,600	1,58,000		1,72,126
E—Agricultural demonstration and propaganda including public exhibitions and fairs ..	Voted ..	40-E	53,200	1,39,000		41,840
F—Agricultural Experiments and Research ..	Voted ..	40-F	3,00,100	2,84,000		2,48,928
G—Agricultural Education	*Charged* ..	40-G	*35,400*	*31,000*		*32,244*
	Voted ..		3,43,900	3,18,000		3,04,030
H—Agricultural Engineering	Voted ..	40-H	51,600	51,000		50,859
I—Boring Operations	Voted ..	....	1,000	....		5,000
J—Scheme for the improvement of agricultural marketing in India	Voted ..	40-J	23,100	24,000		23,321
K—Special Rural Uplift Schemes	Voted ..	40-K	3,200	3,000		....
L—Grants-in-aid, Contributions, etc.	Voted ..	40-L	92,000	69,000		55,218
M—Other charges	Voted ..	40-M	2,500	....		....
N—Works	Voted ..	40-N	9,100	26,000		....
O—Charges in England	*Charged* ..	40-O	*6,960*	*17,960*		*17,178*
	Voted ..		5,280	3,640		2,605
P—Loss or Gain by Exchange	*Charged* ..	....	....	*94*		*—90*
	Voted ..		....	19		— 9
Rounding	*Charged* ..	....	*—160*	*—54*		....
	Voted ..		—80	+341		....
	TOTAL ..	....	13,06,000	15,77,000	16,35,500	13,68,024
	Charged ..	....	*92,000*	*1,12,000*	*1,28,000*	*1,17,504*
	Voted ..		12,14,000	14,65,000	15,07,500	12,50,520

* With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

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DETAILED ACCOUNT No. 40-A. AGRICULTURE. A—Direction.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
				Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—							
Director (2,000—50—2,250)	*Charged*	*1*	*1*	*25,200*	*25,000*		*24,318*
Personal Assistant (170—15—500)	Voted	1	1	3,700	3,600		3,321
A-(2) Pay of Establishment—							
Superintendents, Clerks and Auditors (including proficiency allowance) (24—300)		35	35	42,823			
Servants (11—22)		13	13	2,820			
Temporary establishment				1,357			
	Total			47,000	48,500		43,627
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged*			*3,600*	*4,000*		*3,578*
	Voted			4,500	4,800		5,396
A-(4) Contingencies—							
Contract contingencies— Books and periodicals				450			
Carriage of records				700			
Lighting charges				349			
Water charges				126			
Telephone charges				595			
Other charges				480			
Non-contract contingencies—							
Service postage and telegrams				4,200			
Office expenses and miscellaneous				1,000			
	Total			7,900	8,100		7,842
	TOTAL			91,900	94,000		88,082
Total	*Charged*			*28,800*	*29,000*		*27,896*
	Voted			63,100	65,000		60,186

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates or 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

DETAILED ACCOUNT No. 40-B. AGRICULTURE. B—Superintendence.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
				Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—							
Deputy Director of Agriculture (350—50—1,250)	.. *Charged* ..	*1*	*1*	*2,400*			
Live Stock Expert (350—50—1,250)	..	*1*	*1*	*15,000*			
Deputy Directors of Agriculture. 1 (300—30—900)	.. Voted ..	3	1	16,300			
Total	.. *Charged* ..			*17,400*	*29,500*		*32,245*
	Voted ..			16,300	30,500		26,680
B-(2) Pay of Establishment—							
Clerks (25—200)	..	19	22	20,529			
Servants (14—20)	..	16	16	3,204			
Temporary Establishment	..			67			
Deduct—Saving on account of the Re-organisation Scheme	..			—6,400			
Total—Voted	..			17,400	22,600		21,350
B-(3) Allowances, Honoraria, etc.—							
Travelling allowance ordinary ..	.. *Charged* ..			*3,600*	*4,500*		*8,031*
	Voted ..			11,000	9,800		11,315
B-(4) Contingencies—							
Contract contingencies—							
Carriage of tents and office records	..			375			
Books and periodicals	..			255			
Purchase and repairs to office furniture	..			300			
Lighting charges	..			100			
Other charges	..			275			
Non-contract contingencies—							
Pay of inferior servants	..			203			
Rents, rates and taxes	..			1,440			
Petty construction and repairs	..			1,370			
Service postage and telegrams	..			4,242			
Purchase of dead stock	..			40			
	Total ..			8,600	9,100		8,921
	Total ..			74,300	1,06,000		1,08,542
	Charged ..			*21,000*	*34,000*		*40,276*
	Voted ..			53,300	72,000		68,266

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DETAILED ACCOUNT No. 40-C. 40—AGRICULTURE. C—Subordinate and Expert Staff.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
1			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Assistant Live Stock Expert. (170—15—500)	1	1	2,200			
Total—Voted ..			2,200	17,000		15,650
C-(2) Pay of Establishment—						
Graduate and Non-graduate Assistants.. (30—300)	86	19	24,460			
Kamgars. (30—60)	30	2	1,187			
Engine Driver. (30—60)	1	1	382			
Clerks. (25—80)	4	1	600			
Servants. (14—40)	39	41	10,238			
Temporary Establishment			14,300			
Probable saving			—7,067			
Total ..			44,100	1,85,500		1,65,270
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..			1,400			
Travelling allowance .. .. .. Ordinary ..			13,400			
Total—Voted ..			14,800	49,500		37,230
Total—Voted ..			61,100	2,52,000		2,18,150

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. 40-D. **40, AGRICULTURE.** **D.—Experimental Farms.**	Strength.		Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	1938-39.	1939-40.				
			Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Establishment—						
Special pay to S. M. S. officers			120			
Manager and Assistant Manager (35—5/2—60—4—100)	..	2	780			
Graduate and Non-graduate Assistants (30—300)	39	31	45,580			
Fitters and Engine Drivers (30—60)	5	4	2,599			
Kamgars	1	..	....			
Clerks and Store-keepers (25—80)	13	12	9,991			
Servants, Dairymen, Carpenters, Mukadams, etc. (10—80)	20	19	4,221			
Probable savings			—5,491			
Total			57,800	64,000		70,152
D-(2) Allowances, Honoraria, etc.—						
Travelling allowance — Fixed			100			
Travelling allowance — Ordinary			2,100			
Total—Voted			2,200	3,000		3,357
D-(3) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants			3,166			
Rents, rates and taxes			3,434			
Petty construction and repairs			4,500			
Office expenses and miscellaneous			2,400			
Service postage and telegrams			1,000			
Supplies and Services—						
Purchase of machinery for agricultural dairy farm			4,000			
Purchase of dead stock			1,900			
Upkeep of machinery			4,000			
Cultivation charges			35,000			
Purchase and upkeep of livestock			31,925			
Other items			275			
Total			91,600	91,000		98,617
Total—Voted			1,51,600	1,58,000		1,72,126

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

DETAILED ACCOUNT No. 40-E. **40, AGRICULTURE.** **E.—Agricultural demonstration and propaganda including public exhibitions and fairs.**	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
	Rs.	Rs.	Rs.	Rs.
E-(1) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants	2,612			
Rents, rates and taxes	6,518			
Office expenses and miscellaneous	1,820			
Service postage and telegrams	4,300			
Supplies and Services—				
Purchase of dead stock	1,000			
Upkeep of machinery	500			
Premium bulls	18,000			
Apparatus and chemicals	400			
Destruction of wild animals	700			
Destruction of insect pests	200			
Cotton transport check stations	2,400			
Customs duty on imported stores	550			
Demonstration of control of measures against mango-hoppers	3,000			
Spraying parties to control Kaleroga disease to betelnuts	3,000			
Purchase of periodicals	4,200			
Demonstration of bunding methods	1,000			
Total—Voted	50,200	1,36,000		39,348
E-(2) Public exhibitions and fairs .. Voted	3,000	3,000		2,492
TOTAL—Voted	53,200	1,39,000		41,840

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

DETAILED ACCOUNT No. 40-F.
40, AGRICULTURE.
F.—Agricultural Experiments and Research.

		Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.	Voted ..	78,400	77,000		68,768
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	Voted ..	1,90,600	1,77,500		1,64,541
F-3. OTHER SCHEMES	Voted ..	7,600	6,000		259
F-4. AGRICULTURAL EXPERIMENTS	Voted ..	23,500	23,500		15,360
Total ..	Voted ..	3,00,100	2,84,000		2,48,928

DETAILS. F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	1938-39.	Budget Estimate, 1938-39.	1937-38.
			Rs.	Rs.	Rs.	Rs.
F-1 (1) Pay of Officers—						
Crop Botanist (250—20—750)	1	1	7,254			
Assistant Plant Pathologist (Temporary) (170—10—500) ..	1	1	2,190			
Cotton Breeders—2 (250—20—750); 2 (170—10—500) ..	4	4	19,356			
Total .. Voted ..			28,800	28,000		27,674
Carried over ..			28,800	28,000		27,674

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DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			28,800	28,000		27,674
F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.—concld.						
F-1 (2) Pay of Establishment—						
Graduate and Non-graduate Assistants (30—200)	15	15	19,221			
Clerk (30—80)	1	1	840			
Servants	6	6	1,116			
Temporary establishment			3,823			
Probable saving			—1,700			
Total ..			23,300	23,500		22,049
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. Voted ..			3,900	4,000		3,043
F-1 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants			2,036			
Rents, rates and taxes			2,368			
Petty construction and repairs			1,550			
Office expenses and miscellaneous			2,526			
Service postage and telegrams			510			
Supplies and Services—						
Construction of standard barn at tobacco centre, Nipani ..			200			
Tobacco curing			300			
Purchase and upkeep of live-stock			260			
Cultivation charges			4,250			
Apparatus and chemicals			400			
Rice breeding investigations			7,000			
Total ..			22,400	21,500		16,002
Total—Voted ..			78,400	77,000		68,768

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1937–38 and the revised estimates for 1938–39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939–40.

DETAILED ACCOUNT No. F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.						
(a) Sugarcane Research Scheme.						
F-2 (a) (1) Pay of Officers—						
Principal Agricultural Officer. (320—40—900)	1	1	8,988			
Crop Physiologist. (320—40—1200)	1	1	7,994			
Soil Physicist. (320—40—1200)	1	1	8,018			
Total—Voted ..		..	25,000	24,000		24,819
F-2 (a) (2) Pay of Establishment—						
Graduate and non-graduate Assistants. (30—300) ..	12	12	17,414			
Clerks and Laboratory Assistants. (30—115)	4	4	3,638			
Engine Driver. (60)	1	1	720			
Servants (14—17)	11	11	2,128			
Leave salary			600			
Total ..			24,500	24,000		22,111
F-2 (a) (3) Allowances, Honoraria, etc.						
Travelling allowance—ordinary			3,000	3,000		3,554
F-2 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			1,530			
Petty construction and repairs			1,000			
Office expenses and miscellaneous			1,020			
Service postage and telegrams			150			
Supplies and services—						
Cultivation charges			13,500			
Soil Physics section			5,000			
Crop Physiology section			4,000			
Total ..			26,200	26,000		25,109
Total (a)—Voted ..			78,700	77,000		75,593
Carried over ..			78,700	77,000		75,593

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DETAILED ACCOUNT No. F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	78,700	77,000		75,593
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(b) Dry Farming Research Scheme.				
F-2 (b) (1) Pay of Officers—				
Chief Investigator and Assistant 1 (320—40—1,200); 1 (170—15—500) Voted ..	15,100	14,000		13,744
F-2 (b) (2) Pay of Establishment—				
Temporary establishment	17,722			
Leave salary	478			
Total ..	18,200	17,000		16,176
F-2 (b) (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. Fixed ..	2,800			
Travelling allowance .. .. Ordinary ..	2,500			
Total—Voted ..	5,300	5,000		4,134
F-2 (b) (4) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes	815			
Petty construction and repairs	750			
Pay of inferior servants	1,350			
Office expenses and miscellaneous	560			
Service postage and telegrams	175			
Supplies and Services—				
Purchase and upkeep of live stock	1,250			
Purchase of books	250			
Upkeep and running of machinery	1,300			
Cultivation charges	3,000			
Apparatus and chemicals	7,150			
Total ..	16,600	11,000		11,489
Total (b)—Voted ..	55,200	47,000		45,543
Carried over ..	1,33,900	1,24,000		1,21,136

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DETAILED ACCOUNT No. F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,33,900	1,24,000		1,21,136
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(c) Cold Storage Research Scheme.				
F-2 (c) (1) Pay of Establishment—				
Temporary establishment	10,700	10,000		10,304
F-2 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	1,000	1,000		992
F-2 (c) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous	770			
Service postage and telegrams	50			
Supplies and Services—				
Purchase of fruits	100			
Upkeep and running of machinery	3,380			
Apparatus and chemicals	300			
Insulated containers	400			
Total ..	5,000	5,000		4,891
Total (c)—Voted ..	16,700	16,000		16,187
(d) Scheme for investigation into Virus Diseases of Plants.				
F-2 (d) (1) Pay of Officers—				
Assistant Plant Pathologist (170—10—250—15—400—20—500)	3,000			
Assistant Entomologist (170—10—250—15—400—20—500)	2,400			
Total—Voted ..	5,400	1,300	....	....
F-2 (d) (2) Pay of Establishment—				
Temporary establishment	2,900	700	....	....
F-2 (d) (3) Allowances, Honoraria, etc.—				
Travaling Allowance—ordinary	2,000	500	....	....
F-2 (d) (4) Contingencies—				
Supplies and Services—				
Apparatus and chemicals	3,000	2,000	....	....
Total (d)—Voted ..	13,300	4,500	....	....
Carried over ..	1,63,900	1,44,500		1,37,323

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DETAILED ACCOUNT No. F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,63,900	1,44,500		1,37,323
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(e) Poultry Research Scheme.				
F-2 (e) (1) Pay of Establishment—				
Temporary establishment	1,700	1,600		3,354
F-2 (e) (2) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants	1,884			
Office expenses and miscellaneous	780			
Service postage and telegrams	106			
Supplies and services—				
Purchase and upkeep of live stock	2,430			
Total ..	5,200	6,400		4,965
Total (e)—voted ..	6,900	8,000		8,319
(f) Sann Hemp Cultivation Scheme.				
F-2 (f) (1) Pay of Establishment	400	300		....
F-2 (f) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	300	....		....
F-2 (f) (3) Contingencies—				
Supplies and Services—				
Cultivation charges	600	700		100
Total (f)—voted. ..	1,300	1,000		100
(g) Scheme for Co-operative Experiments on Tobacco in India.				
F-2 (g) (1) Pay of Establishment—				
Temporary establishment	400	300		420
F-2 (g) (2) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes	180			
Office expenses and miscellaneous	95			
Water supply	175			
Supplies and Services—				
Cultivation charges	750			
Total ..	1,200	1,200		980
Total (g) voted ..	1,600	1,500		1,400
Carried over ..	173,700	1,55,000		1,47,142

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DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,73,700	1,55,000		1,47,142
F.-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd. **(h) Sheep Breeding Scheme.**				
F-2 (h) (1) Pay of Establishment—				
Temporary Establishment	2,000	1,800		814
F-2 (h) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	200		155
F-2 (h) (3) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes	777			
Pay of inferior servants	1,608			
Office expenses and miscellaneous	540			
Service postage and telegrams	50			
Water supply	250			
Supplies and services—				
Purchase and upkeep of live stock	1,075			
Total ..	4,300	10,000		16,037
Total (*h*) Voted ..	6,500	12,000		17,006
(i) Scheme for Investigation into Striga Attacks on Jowar Crops.				
F-2 (i) (1) Pay of Establishment—				
Temporary Establishment	2,600	700		....
F-2 (i) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	600	200		....
F-2 (i) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous	300			
Supplies and services—				
Apparatus and chemicals	300			
Total ..	600	7,600		....
Total (*i*) Voted ..	3,800	8,500		....
(j) Sugarcane Pests Scheme.				
F-2 (j) (1) Pay of Establishment	....	1,200		....
F-2 (j) (2) Allowances, Honoraria etc.	....	200		....
F-2 (j) (3) Contingencies	....	600		....
Total (*j*) Voted ..	....	2,000		....
Carried over ..	1,84,000	1,77,500		1,64,148

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

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DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—concld.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,84,000	1,77,500		1,64,148
F.-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—concld.				
(k) Scheme for Gas Storage of fruits and vegetables.				
F-2 (k) (1) Allowances, Honoraria, etc. Voted ..	....	....		393
(l) Scheme for testing the reactions of wheat to black stem rust of wheat.				
F-2 (l) (1) Pay of Officers— 1 Assistant Plant Pathologist—(170—10—250—15—400—20—500)	2,200	....		....
F-2 (l) (2) Pay of establishment— Temporary establishment	3,100	....		....
F-2 (l) (3) Allowances, Honoraria etc.— Travelling allowance—ordinary	600	....		....
F-2 (l) (4) Contingencies	700	....		....
Total (l) Voted ..	6,600	....		....
Total F-2 Voted ..	1,90,600	1,77,500		1,64,541
F.-3. OTHER SCHEMES.				
(a) Scheme for conducting crop experiments in the water logged area of Olpad Taluka of the Surat District.				
F-3 (a) (1) Pay of Establishment— Temporary establishment	400	....		251
F-3 (a) (2) Contingencies— Supplies and Services— Cultivation charges	200			8
Total (*a*) Voted ..	600	†		259
(b) Scheme for Researches in Apiculture.				
F-3 (b) (1) Pay of Establishment— Temporary establishment	4,400	2,500		
F-3 (b) (2) Allowances, Honoraria, etc.— Travelling allowance—ordinary	800	500		....
F-3 (b) (3) Contingencies— Non-contract contingencies—				
Service postage and telegrams	60			
Office expenses and miscellaneous	172			
Supplies and Services—				
Purchase of bees	48			
Transport charges	20			
Construction of apiary, office and store room	1,000			
Other appliances and furniture	400			
Spare hives, etc.	100			
Total ..	1,800	3,000		....
Total (*b*) Voted ..	7,000	6,000		....
Total F-3 Voted ..	7,600	6,000		259

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

†Included under "F-1 Charges on account of the Crop Botanist, Assistant Plant Pathologist, Cotton Breeders, Rice Breeders, Tobacco Breeders, etc."

DETAILED ACCOUNT No. 40-G. 40—AGRICULTURE. G.—Agricultural Education.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	1938–39.*	Budget Estimate, 1938–39.	1937–38.*
			Rs.	Rs.	Rs.	Rs.
G-(1) Pay of Officers—						
Principal and Professor of Agriculture. (1,250—50—1,500 with special pay of Rs. 150) .. Charged ..	*1*	*1*	*19,800*			
Horticulturist (350—50—1,250) ..	*1*	*1*	*13,600*			
Voted.						
Professors and Assistant Professors. 4 (250—20—750); 1 (300—20—900); 2 (170—15—500); 1 (200—15—600))	8	8	41,635			
Economic Botanist. (300—25—1,000)	1	1	5,815			
Agricultural Chemist. (300—20—900)	1	1	4,126			
Plant Pathologist. (300—30—900)	1	1	7,731			
Assistant Horticulturist. (170—10—500)	1	1	3,285			
Forestry Instructor. (250—20—900 with special pay of Rs. 75) ..	1	1	5,667			
Probable saving			—4,259			
Total .. *Charged* ..			*33,400*	*29,000*		*29,527*
Total .. Voted ..			64,000	69,000		63,455
G-(2) Pay of Establishment—						
Subordinate Medical Officer (200), Compounder (25) and special pay for medical supervision	2	2	3,120			
Clerks (25—140)	18	17	15,312			
Graduate and non-graduate assistants. (30—300)	48	48	74,199			
Assistant Master (65)	1	1	780			
Engine Drivers (30—60)	4	4	2,826			
Servants, plant collectors, malis, etc. (10—40)	43	43	10,812			
Contract establishment (16—25)	3	3	744			
Temporary establishment			9,100			
Probable saving			—4,493			
Total ..			1,12,400	1,03,000		1,00,316
Carried over .. *Charged* ..			*33,400*	*29,000*		*29,527*
Carried over .. Voted ..			1,76,400	1,72,000		1,63,771

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

DETAILED ACCOUNT No. 40-G. 40—AGRICULTURE. G.—Agricultural Education—concld.		Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
		Rs.	Rs.	Rs.	Rs.
Brought forward	*Charged*	*33,400*	*29,000*		*29,527*
	Voted	1,76,400	1,72,000		1,63,771
G-(3) Allowances, Honoraria, etc.—					
Travelling allowance	Ordinary—*charged*	*2,000*			
	Fixed—voted	1,400			
	Ordinary—voted	19,000			
Total	*Charged*	*2,000*	*2,000*		*2,717*
	Voted	20,400	18,000		16,445
G-(4) Scholarships—	Total	8,800	8,000		5,494
G-(5) Contingencies—					
Contract contingencies—					
Books and periodicals		1,865			
Telephone charges		200			
Purchase and repairs to furniture		500			
Other charges		75			
Non-contract contingencies—					
Pay of inferior servants		4,306			
Rents, rates and taxes		685			
Office expenses and miscellaneous		5,469			
Service postage and telegrams		1,800			
Water supply		5,600			
Lighting charges		4,000			
Petty construction and repairs		2,800			
Supplies and Services—					
Purchase of dead stock		1,700			
Purchase and upkeep of live stock		24,000			
Customs duty on imported stores		550			
Upkeep of machinery		5,000			
Destruction of insect pests		100			
Cultivation charges		44,500			
Boarding charges		1,100			
Apparatus and chemicals		10,750			
Library equipment		5,100			
Training in bunding methods		26,800			
	Total	1,46,900	1,28,000		1,18,320
G-(6) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Amount transferred to "10—Forest" on account of Ranger Students Class for training in Forestry in the Agricultural College (*vide* page 76) voted		—12,600	—8,000		....
G-(7) Provision for holding training classes for bunding in Gujarat		1,500	....		....
G-(8) Intensive bunding class at Poona		2,500	....		....
	Total	3,79,300	3,49,000		3,36,274
	Charged	*35,400*	*31,000*		*32,244*
	Voted	3,43,900	3,18,000		3,04,030

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DETAILED ACCOUNT No. 40-H. 40—AGRICULTURE. H.—Agricultural Engineering.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38*
			Rs.	Rs.	Rs.	Rs.
H-(1) Pay of Officers.						
Agricultural Engineer—(320—20—420—30—660—40—900) Voted ..	1	1	7,700	7,500		6,947
H-(2) Pay of Establishment—						
Workshop establishment (60—250)	3	3	5,520			
Mechanical assistants, draftsmen and tracers (35—250).. ..	5	5	8,802			
Fitters and engine driver (30—130)	7	7	8,226			
Clerks and storekeepers (25—100)	5	5	4,880			
Servants (18—20)	3	3	672			
Total ..			28,100	28,000		27,455
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. Voted ..			4,700	5,000		5,247
H-(4) Contingencies—						
Contract contingencies—						
Purchase of books			80			
Purchase of furniture			155			
Carriage of records			60			
Other charges			50			
Non-contract contingencies—						
Pay of inferior servants			3,700			
Office expenses and miscellaneous			755			
Service postage and telegrams			500			
Supplies and Services—						
Purchase of dead stock			1,400			
Upkeep of machinery			4,400			
Total ..			11,100	10,500		11,210
Total—Voted ..			51,600	51,000		50,859

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

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DETAILED ACCOUNT No. 40-J. 40—AGRICULTURE. J-Scheme for the Improvement of Agricultural Marketing in India.	Budget Estimate, 1939-40.	1938-39.*	Budget Estimate, 1938-39.	1937-38.*
	Rs.	Rs.	Rs.	Rs.
J-(1) Pay of Officers.—				
Assistant Marketing officers 4 (170—500)	12,300	12,000		11,288
J-(2) Pay of Establishment—				
Temporary establishment	3,600	3,500		3,256
J-(3) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary—Voted	5,600	6,500		7,297
J-(4) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous	900			
Service postage and telegrams	500			
Supplies and Services—				
Purchase of dead stock	200			
Total	1,600	2,000		1,480
Total—Voted	23,100	24,000		23,321

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

DETAILED ACCOUNT NO. 40-K. 40—AGRICULTURE. K-Special Rural Uplift Schemes.	Budget Estimate, 1939-40	1938-39*	Budget Estimate, 1938-39	1937-38*
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
K-1. IMPROVEMENT OF POULTRY IN VILLAGES	2,600	2,400	....	
K-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS	600	600	....	
Total—voted ..	3,200	3,000		....
DETAILS.				
K-1 IMPROVEMENT OF POULTRY IN VILLAGES.				
K-1 (1) Pay of Establishment—				
Temporary establishment	1,000	900		
K-1 (2) Allowances, Honoraria, etc.—				
Travelling allowance—Ordinary .. .. .. Voted ..	600	500		
K-1 (3) Contingencies.				
Non-contract contingencies—				
Office expenses and miscellaneous	40			
Service postage and telegrams	10			
Supplies and services—				
Purchase and upkeep of live stock	950			
Total ..	1,000	1,000		
Total—voted ..	2,600	2,400		....
K-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS.				
K-2 (1) Grants-in-aid, Contributions, etc.				
Pedigree Egg and Fowl Premia	300			
Premia for Housing	300			
Total—voted ..	600	600		....

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DETAILED ACCOUNT No. 40-L. 40—AGRICULTURE. L.—Grants-in-aid, Contributions, etc.	Budget Estimate, 1939–40	1938–39*	Budget Estimate, 1938–39	1937–38*
	Rs.	Rs.	Rs.	Rs.
Utilization of gaorakshans for improvement of cattle	4,400			
Subsidies to agricultural associations for propaganda	50,000			
Grants-in-aid to local bodies	940			
Grants-in-aid towards Jayawant and Gadag No. 1 Cotton Seed distribution Schemes..	8,900			
Grants-in-aid towards Jarilla Cotton Seed distribution scheme	7,060			
Subsidy towards Agri-Horticultural Association of Western India	2,500			
Scheme for introduction and extension of B. D. Cotton seed in Broach District ..	2,500			
Scheme for distribution and extension of cotton of improved varieties in Surat area ..	6,120			
Scheme for multiplication and supply of Banilla Cotton seed on Deccan Canals ..	9,580			
Total—Voted ..	92,000	69,000		55,218

DEVAILED ACCOUNT No. 40-M. 40—AGRICULTURE. M.—Other charges.	Budget Estimate, 1939–40	1938–39*	Budget Estimate, 1938–39	1937–38*
Cattle Census .. .. Voted ..	2,500	....		....

DETAILED ACCOUNT NO. 40-N. 40—AGRICULTURE. N.—Works.	Budget Estimate, 1939–40	1938–39*	Budget Estimate, 1938–39	1937–38*
Construction of quarters at the Ganeshkhind Gardens and Government Poultry Farm, Kirkee	....	11,000		....
Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research—				
Sheep-breeding scheme	1,100	1,000		
Investigation into Virus Diseases of plants	....	14,000		....
Scheme for testing the reactions of wheat to black stem rust of wheat ..	8,000	....		....
Total—Voted ..	9,100	26,000		....

DETAILED ACCOUNT NO. 40-O. 40—AGRICULTURE. O.—Charges in England.	Budget Estimate, 1939–40	1938–39*	Budget Estimate, 1938–39	1937–38*
O-(1) Leave salaries and deputation pay—High Commissioner for India — *Charged* ..	....	*12,240*		*13,484*
O-(1) Leave salaries and deputation pay—High Commissioner for India — Voted ..	5,280	3,640		2,600
O-(2) Sterling Overseas pay—High Commissioner for India .. *Charged* ..	*6,960*	*5,720*		*3,694*
O-(3) Stores—High Commissioner for India .. .. Voted ..	....	....		5
Total ..	12,240	21,600		19,783
Charged ..	*6,960*	*17,960*		*17,178*
Voted ..	5,280	3,640		2,605

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1937-38 and the revised estimates for 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40.

41-VETERINARY.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-SUPERINTENDENCE	*Charged* ..	41-A	*22,000*	*22,000*	*22,200*	*11,966*
	Voted ..		37,800	54,000	37,800	48,536
B-VETERINARY EDUCATION AND RESEARCH ..	*Charged* ..	41-B	*1,100*	*1,000*	*1,000*	*936*
	Voted ..		61,600	62,000	62,400	63,011
C-SUBORDINATE ESTABLISHMENT	Voted ..	41-C	2,11,000	2,12,000	2,10,300	2,10,930
D-HOSPITALS AND DISPENSARIES	Voted ..	41-D	81,400	53,000	69,800	47,957
E-OTHER CHARGES	Voted ..	41-E	13,100	8,000	2,100	1,745
F-CHARGES IN ENGLAND	*Charged* ..	41-F	*4,800*	*4,800*	*4,800*	*13,184*
	Voted ..		6,920	320	....	....
G-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*94*	....	*—68*
	Voted ..		....	19	....	....
For rounding ..	*Charged* ..		*+100*	*+106*	....	....
	Voted ..		+180	—339	+ 600	....
		TOTAL ..	4,40,000	4,17,000	4,11,000	3,98,197
		Charged ..	*28,000*	*28,000*	*28,000*	*26,018*
		Voted ..	4,12,000	3,89,000	3,83,000	3,72,179

DETAILED ACCOUNT No. 41-A.
Veterinary.
A-Superintendence.

		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Director of Veterinary Services.							
A (1) Pay of Officers—							
Direct[illegible] of Veterinary Services (350—50—1,500+ S.P. [illegible])	*Charged* ..	*1*	*1*	*19,800*		*19,800*	
	Voted ..	..	..	....		....	
Deputy D[illegible]tor of Veterinary Services (170—10—250—15—400—20—500)	Voted ..	1	1	3,000		2,800	
Leave salary	Voted ..			600		1,000	
Total ..	*Charged* ..			*19,800*	*19,800*	*19,800*	*8,496*
	Voted ..			3,600	3,400	3,800	11,762
A (2) Pay of Establishment—							
Clerks and daftarband (23—200)		12	12	12,795		12,614	
Servants (17—20)		6	6	1,296		1,286	
Probable saving				—91			
Total ..	Voted ..			14,000	14,000	13,900	13,964
A (3) Allowances, Honoraria, etc.—							
Travelling allowance .. ordinary	*Charged* ..			*2,200*		*2,400*	
	Voted ..			1,200		1,200	
Total ..	*Charged* ..			*2,200*	*2,200*	*2,400*	*3,470*
	Voted ..			1,200	1,000	1,200	4,122
A (4) Contingencies—							
Contract contingencies—							
Carriage of sera and vaccines				1,700		4,610 (for both items)	
Office expenses and miscellaneous				757			
Non-contract contingencies—							
Service, postage and telegrams				2,100		2,100	
Other charges				93		470 (for other charges, post-mortem charges and research)	
Supplies and services—							
Post-mortem charges				550			
Research into diseases of live stock				300			
Purchase of sera and vaccines				13,500		12,900	
Probable savings				....		—1,180	
Total ..	Voted ..			19,000	35,600	18,900	18,688
TOTAL ..	*Charged* ..			*22,000*	*22,000*	*22,200*	*11,966*
	Voted ..			37,800	54,000	37,800	48,536

DETAILED ACCOUNT No. 41-B. VETERINARY. E-Veterinary Education and Research.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
Veterinary College, Bombay.						
B (1) Pay of Officers—						
Principal (300—30—900 *plus* Rs. 150 special pay)	1	1	8,900		7,870	
Professors and assistant professors (170—750)	4	4	16,900		....	
Bacteriologist (300—900)	..	1	2,600		20,630	
Probable savings			....		....	
Total .. Voted ..			28,400	28,500	28,500	28,138
B (2) Pay of Establishment—						
Instructor and lecturer 1 (125—5—175), 1 (part-time Rs. 100) ..	1	2	2,403		1,544	
Clerks (60—3—160 one with S. P. 30)	4	4	6,520		6,412	
Hospital surgeon and compounder 1 (150—5—200) and 1 (80) ..	2	2	3,328		3,268	
Servants (22—50)	13	13	3,994		4,476	
Temporary establishment	..	..	2,400		2,400	
Probable savings			—345		....	
Total .. Voted ..			18,300	18,000	18,100	17,408
B (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. *Charged* ..			*350*		*400*	
Travelling allowance—ordinary .. Voted ..			200		200	
Examination fees .. .. *Charged* ..			*750*		*600*	
House-rent and other allowances .. .. .. Voted ..			4,100		4,400	
Fees for medical supervision .. .. Voted ..			600		600	
Total .. *Charged* ..			*1,100*	*1,000*	*1,000*	*936*
Total .. Voted ..			4,900	5,000	5,200	5,321
B (4) Contingencies—						
Contract contingencies—						
Electric and gas charges			1,000		4,550	
Laboratory expenses			400			
Water charges			1,150			
Other charges			1,100			
Non-contract contingencies—						
Rents, rates and taxes			520		551	
Service postage and telegrams			140		140	
Pay of inferior servants			2,272		1,959	
Books and periodicals			268		900	
Supplies and services—						
Surgical expenses			650			
Total .. Voted ..			7,500	8,000	8,100	6,836
B (5) Scholarships			2,500		2,500	
Additional aid to students			....		....	
Total .. Voted ..			2,500	2,500	2,500	5,308
TOTAL .. *Charged* ..			*1,100*	*1,000*	*1,000*	*936*
TOTAL .. Voted ..			61,600	62,000	62,400	63,011

DETAILED ACCOUNT No. 41-C. VETERINARY. C-Subordinate Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUBORDINATE VETERINARY ESTABLISHMENT.						
C (1) Pay of Establishment—						
Veterinary inspectors and assistant surgeons (50—200) (*plus* special pay)	140	140	1,86,729		1,86,135	
Servants (15—18)	3	3	576		564	
Temporary establishment			616		616	
Probable savings			—6,321		—6,315	
Total ..			1,81,600	1,80,400	1,81,000	1,77,359
C (2) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary)			28,975		28,825	
House-rent and other allowances			225		275	
Total ..			29,200	31,400	29,100	33,391
C (3) Contingencies—Rents, rates and taxes			200	200	200	180
TOTAL .. Voted ..			2,11,000	2,12,000	2,10,300	2,10,930

DETAILED ACCOUNT No. 41-D. VETERINARY. D-Hospitals and Dispensaries.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT UNDER THE GLANDERS AND FARCY ACT.						
(a) BOMBAY CITY.						
D (a) (1) Pay of Officers—Deputy superintendent (250—10—350) ..	1	1	3,100	3,000	3,000	2,544
D (a) (2) Pay of Establishment—						
Inspectors (50—150)	8	8	11,460		11,252	
Servants (22)	9	9	2,476		2,148	
Probable savings			—836			
Total ..			13,100	13,000	13,400	11,972
D (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance—(fixed)			2,760		2,760	
House-rent and other allowances			440		540	
Total ..			3,200	3,000	3,300	3,368
D (a) (4) Contingencies—						
Contract contingencies—						
Lighting charges			100		450	
Other items			350			
Non-contract contingencies—						
Rents, rates and taxes			475		491	
Service postage and telegrams			100		100	
Pay of inferior servants			1,164		1,049	
Telephone charges			210		210	
Supplies and services—						
Feeding charges of horses			80		600	
Other items			121			
Total ..			2,600	3,000	2,900	2,773
Total, D (a) ..			22,000	22,000	22,600	20,657
(b) MOFUSSIL.						
D (b) Grants-in-aid, Contributions and Donations, etc. —						
Grants to veterinary hospitals and dispensaries			59,400	31,000	47,200	27,300
TOTAL .. Voted .			81,400	53,000	69,800	47,957

DETAILED ACCOUNT No. 41-E. VETERINARY. E-Other Charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
E-1 Goat virus producing station ..	6,300	6,200	6,000	6,584
E-2 Schemes partly subsidised by the Imperial Council of Agricultural Research ..	21,600	16,600	10,900	9,910
E-3 Establishment charges recoverable from other Governments, Departments, etc.— *Deduct*—Contribution from the Government of India on account of work in connection with the Live Stock Importation Act ..	—14,800	—14,800	—14,800	—14,749
TOTAL ..Voted ..	13,100	8,000	2,100	1,745
DETAILS. E-1 GOAT VIRUS PRODUCING STATION.				
E-1 (1) Pay of Establishment—Temporary establishment ..	900	1,000	900	937
E-1 (2) Allowances, Honoraria, etc.—House-rent and other allowances ..	200	200	200	296
E-1 (3) Contingencies—				
Service postage and telegrams ..	444		400	
Purchase and maintenance of goats ..	3,000		3,000	
Apparatus, chemicals, etc. ..	1,000		1,000	
Pay of inferior servants ..	756		500	
Total ..	5,200	5,000	4,900	5,351
TOTAL ..E-1 ..	6,300	6,200	6,000	6,584
E-2 SCHEMES PARTLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				
(a) Veterinary Investigation Officer and his staff.				
E-2 (a) (1) Pay of Officers—Investigation officer—1 (400—25—750) ..	6,800	6,500	6,500	6,203
E-2 (a) (2) Pay of Establishment—Clerk (65), and servant (22).. ..	1,000	1,000	1,000	948
E-2 (a) (3) Allowances, Honoraria, etc.—				
Travelling allowance ..	2,000		2,600	
House-rent and other allowances ..	....		100	
Total ..	2,000	2,400	2,700	2,126
E-2 (4) Contingencies—				
Contract contingencies—				
Carriage of records ..	300		} 700	
Other items ..	50			
Non-contract contingencies—				
Service postage and telegrams ..	100			
Experiments ..	65			
Chemicals ..	85			
Other charges ..	100			
Total ..	700	1,000	700	633
TOTAL .. E-2 (a) ..	10,500	10,900	10,900	9,910
(b) Scheme for Control of ticks.				
E-2(b) (1) Pay of Establishment— Temporary establishment ..	3,168	....	....	....
E-2 (b) (2) Allowances, Honoraria etc.— Travelling allowance to veterinary assistant surgeons and attendant ..	888	....	....	....
E-2 (b) (3) Contingencies—				
Dipping solution ..	5,975			
Other charges ..	1,069			
Total ..	7,044	5,700	....	....
TOTAL E-2 (b) ..	11,100	5,700	....	....
Total E-2 ..	21,600	16,600	10,900	9,910

DETAILED ACCOUNT No. 41-F. VETERINARY. F-Charges in England.					
F-1 Leave salaries and deputation pay—High Commissioner for India.	*Charged* ..	....	....	....	*11,124*
	Voted ..	6,920	320	....	....
F-2 Sterling overseas pay—High Commissioner for India ..	*Charged* ..	*4,800*	*4,800*	*4,800*	*2,060*
	Total ..	11,720	5,120	4,800	13,184
	Charged ..	*4,800*	*4,800*	*4,800*	*13,184*
	Voted ..	6,920	320	....	....

42-CO-OPERATION.		Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-DIRECTION	*Charged* ..	42-A	*41,000*	*30,000*	*40,500*	*36,227*
	Voted ..		67,300	48,000	39,200	36,856
B-SUPERINTENDENCE	Voted ..	42-B	8,80,100	4,10,000	4,24,600	3,90,668
C-GRANTS-IN-AID	Voted ..	42-C	1,41,000	59,000	65,200	51,950
D-OTHER CHARGES	Voted ..	42-D	6,19,100	1,08,000	1,37,600	88,434
E-CHARGES IN ENGLAND	*Charged* ..	42-E	*4,000*	....	*10,800*	*4,686*
	Voted ..		3,000	....	....	....
F-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	....	....	*—24*
For rounding ..	*Charged* ..		....	....	*—300*	....
	Voted ..		+500	....	—100	....
		TOTAL ..	17,56,000	6,55,000	7,17,500	6,08,797
	Charged ..	..	*45,000*	*30,000*	*51,000*	*40,889*
	Voted ..	..	17,11,000	6,25,000	6,66,500	5,67,908

DETAILED ACCOUNT No. 42-A.
CO-OPERATION.
A-Direction.

		Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
REGISTRAR, CO-OPERATIVE SOCIETIES.							
A-(1) Pay of Officers—							
Registrar (Rs. 1,800 for 8 and Rs. 1,900 for 4 months plus *special pay Rs. 150 and overseas pay Rs. 300 p.m.)* ..	*Charged* ..	*1*	*1*	*27,400*		*26,200*	
Deputy Director of Rural Development ..	Voted ..	..	1	11,000		....	
Deputy Registrar (450—1,350)	*Charged* ..	*1*	*1*	*8,600*		*8,000*	
Personal assistant to the Registrar (300–750) ..	Voted ..	..	1	9,000		....	
Total ..	*Charged* ..			*36,000*	*25,500*	*34,200*	*31,540*
	Voted			20,000	7,000	....	....
A-(2) Pay of Establishment—							
Clerks (30—300)		21	28	33,985		28,980	
Servants (17—29)		14	19	4,132		3,120	
Temporary establishment				600		600	
Probable savings				—3,017		—4,000	
	Total—Voted ..			35,700	31,000	28,700	26,433
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged* ..			*5,000*	*4,500*	*6,300*	*4,687*
	Voted ..			4,200	3,000	3,300	2,294
A-(4) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams				3,500		3,800	
Books and periodicals				100			
Water charges				100			
Office expenses and miscellaneous				2,300		3,400	
Purchase of dead stock				700			
Printing charges				200			
Other items				500			
	Total—Voted ..			7,400	7,000	7,200	8,129
	TOTAL ..			1,08,300	78,000	79,700	73,083
	Charged ..			*41,000*	*30,000*	*40,500*	*36,227*
	Voted ..			67,300	48,000	39,200	36,856

DETAILED ACCOUNT No. 42-B. CO-OPERATION. B-Superintendence.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Assistant Registrars for Co-operative Finance (170—10—250—15—400—20—500)	..	1	3,410		....	
Assistant Registrars and Rural Development Officers (170—750)	6	11	50,550		40,953	
Special Auditors (170—750)	5	5	30,300		25,247	
Cotton Superintendents 1 (250—20—750); 1 (170—15—500)	..	2	9,297		....	
Marketing Officer (170—10—250—15—400—20—500)	..	1	3,410		....	
Superintendent of Agriculture (250—20—750)	..	1	5,733		....	
Total			1,02,700	63,000	66,200	64,583
B (2) Pay of Establishment—						
Auditors (150—300)	33	26	66 340		76,729	
Clerks and sub-auditors (25—200)	131	150	1,57,527		1,37,930	
Weaving Staff (30—200)	2	2	2,900		2,880	
Rural Development Inspectors (70—300)	7	52	94,880		14,665	
Assistant Rural Development Inspectors (35—80)		184	1,00,355		....	
Educational Inspectors (95—5—130)		5	5,700		....	
Assistant Educational Inspectors (60)		5	3,600		....	
Village workers (8)		1,000	96,000		....	
Servants (14—22)	115	145	27,550		21,933	
Temporary Establishment			8,000		7,508	
Probable savings			—27,052		—28,945	
Total			5,35,800	2,32,000	2,32,700	2,24,483
B (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,44,200		81,414	
House rent and other allowances			7,400		7,086	
Bonus to village workers			20,000		....	
Total			1,71,600	79,000	88,500	69,952
B (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			21,000		18,000	
Service postage and telegrams			6,650		6,650	
Books and periodicals			2,000			
Carriage of records			1,900			
Lighting charges			1,500			
Water charges			100			
Office expenses and miscellaneous			2,730		12,550	
Telephone charges			450			
Purchase and repairs to dead stock			2,400			
Other miscellaneous expenditure			31,270			
Total			70,000	36,000	37,200	31,650
TOTAL—Voted			8,80,100	4,10,000	4,24,600	3,90,668

DETAILED ACCOUNT No. 42-C. CO-OPERATION. C-Grants-in-aid.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Grants-in-aid, etc.—				
Subsidy to the Provincial Co-operative Institute	18,750		18,800	
Grants to cotton sale and cattle insurance societies	600		450	
Grants to backward societies	1,400		1,450	
Grants to supervising unions	28,750		27,000	
Subsidy to land mortgage banks	....		10,000	
Grants-in-aid to village multi-purpose co-operative societies	7,500		7,500	
Grants-in-aid to co-operative marketing, co-operative production and better living societies	84,000		....	
TOTAL—Voted	1,41,000	59,000	65,200	51,950

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D-Other Charges.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
(a) STAFF FOR RECOVERY WORK.						
D (a) (1) Pay of Establishment—						
Recovery officers (80—5/2—95)	..	100	88,000		....	
Clerks (25—5/2—55)	..	100	33,000		....	
Servants (14)	..	100	15,400		....	
Temporary establishment			4,000		53,500	
Probable savings			....		−15,000	
Total			1,40,400	49,500	38,500	37,044
D (a) (2) Allowances, Honoraria, etc.—						
Travelling allowance			53,000	18,000	17,700	11,000
D (a) (3) Contingencies—						
Service postage and telegrams			4,000		5,000	
Other non-contract contingencies			13,100		2,000	
Total			17,100	7,000	7,000	1,848
Total (a)			2,10,500	74,500	63,200	49,892
(b) OTHER TEMPORARY STAFF.						
(b) (1) Pay of Establishment—Temporary establishment	..	..	2,000	2,200	1,400	1,641
(c) SPECIAL MAMLATDAR, DOHAD.						
D (c) (1) Pay of Establishment—Temporary establishment	..	..	....	....	....	3,168
D (c) (2) Allowances, Honoraria, etc.—Travelling allowance	..	..	....	....	....	864
D (c) (3) Contingencies	..	..	....	....	....	93
TOTAL (c)			....	....	....	4,125
(d) SPECIAL SUPERVISION OFFICERS.						
D (d) (1) Pay of Establishment—Temporary establishment	..	..	2,500	2,500	2,700	....
D (d) (2) Allowances, Honoraria, etc.—Travelling allowances	..	..	700	700	700	....
D (d) (3) Contingencies	..	..	100	100	100	....
TOTAL (d)			3,300	3,300	3,500	....
Carried over			2,15,800	80,000	68,100	55,658

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D—Other Charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	2,15,800	80,000	68,100	55,658
(e) SCHEMES SUBSIDISED BY THE GOVERNMENT OF INDIA.				
(e) (i) Scheme for organisation of Co-operative Societies for Sugar Manufacture, subsidised from the Sugar Excise Fund.				
D (e) (i) (1) Pay of Establishment	....	4,200	7,100	6,013
D (e) (i) (2) Allowances, Honoraria, etc.	....	1,500	2,000	1,608
D (e) (i) (3) Contingencies	....	300	400	263
D (e) (i) (4) Grants-in-aid—(to sale societies)	....	2,000	15,100	8,993
Probable savings	....	....	−1,900	....
TOTAL (e) (i) ..	....	8,000	22,700	16,877
(e) (ii) Scheme for Co-operative Training and Education.				
D (e) (ii) (1) Pay of Officers	....	....	....	1,192
D (e) (ii) (2) Pay of Establishment—Temporary establishment	27,200	15,000	27,600	12,035
D (e) (ii) (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary) ..	13,000	2,400	13,400	1,589
D (e) (ii) (4) Contingencies—				
Non-contract contingencies—				
Rent, rates and taxes	1,325		2,700	
Office expenses and miscellaneous	400			
Service postage and telegrams	275			
Total ..	2,000	2,000	2,700	1,083
D (e) (ii) (5) Grant-in-aid contributions, etc. ..	7,000	600	3,100	....
TOTAL (e) (ii) ..	49,200	20,000	46,800	15,899
TOTAL (e) ..	49,200	28,000	69,500	32,776
(f) EXPENDITURE IN CONNECTION WITH RURAL DEVELOPMENT.				
D (f) (1) Pay of Establishment—Temporary establishment	3,700	....	....	....
D (f) (2) Allowance, Honoraria, etc.—	1,400	....	....	....
D (f) (3) Contingencies—				
Expenditure on pig killing	1,000		....	
Expenditure on shikar work	500		....	
Establishment of taluka demonstration centres and implements and seed depots at those centres	35,000		....	
Non-official honorary agricultural agents	40,000		....	
Seed multiplication and distribution	25,000		....	
Total ..	1,01,500	....	....	....
TOTAL (f) ..	1,06,600	....	....	....
(g) STAFF FOR DEBT COMPOSITION BOARDS.				
D (g) (1) Pay of Establishment—900 clerks (20)	1,98,000	....	....	....
D (g) (2) Contingencies	49,500	....	....	....
TOTAL (g) ..	2,47,500	....	....	....
TOTAL—D—Voted ..	6,19,100	1,08,000	1,37,600	88,434

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E-Charges in England.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Leave salaries and deputation pay—High Commissioner for India .. *Charged* ..	*4,000*	....	*10,800*	*4,686*
Leave salaries and deputation pay—High Commissioner for India .. Voted ..	3,000	....	....	....
TOTAL ..	7,000	....	10,800	4,686

43-INDUSTRIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-INDUSTRIES .. .. .. Voted ..	43A	11,70,100	8,78,500	9,73,200	6,82,111
B-FISHERIES .. .. .. Voted ..	43B	1,36,600	85,700	1,38,900	72,025
C-CHARGES IN ENGLAND .. .. .. Voted ..	43C	7,800	280	8,000	3,435
D-LOSS OR GAIN BY EXCHANGE .. .. Voted ..		....	....	....	—18
For rounding .. .. .. Voted ..		—500	—480	—100	
TOTAL .. Voted ..		13,14,000	9,64,000	11,20,000	7,57,553

DETAILED ACCOUNT No. 43A.
INDUSTRIES.
A-Industries.

SUMMARY.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-1 Direction	53,500	58,600	45,000	54,028
A-2 Superintendence	40,800	40,100	42,500	45,363
A-3 Industrial Education	44,500	42,700	43,400	43,439
A-4 Industrial Development	3,77,300	2,27,800	2,65,300	66,650
A-5 Miscellaneous	1,06,300	35,000	75,200	....
A-6 Technical Education	2,48,600	2,32,200	2,28,300	2,81,111
A-7 Inspection of Weights and Measures	1,73,900	1,60,200	1,60,800	1,56,985
A-8 Vocational training of the middle class unemployed	1,25,200	81,900	1,12,700	34,535
TOTAL .. Voted ..	11,70,100	8,78,500	9,73,200	6,82,111

DETAILS. A-1 DIRECTION.	Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-1 (1) Pay of Officers—						
Director of Industries (1,800—40—2,000)	1	1	24,000		16,800	
Personal Assistant to the Director of Industries (170—10—250—15—400—20—500)	1	1	4,200		4,000	
Total ..			28,200	28,800	20,800	27,819
A-1 (2) Pay of Establishment—						
Clerks (50—220)	11	11	15,300		16,409	
Servants (22—26)	7	7	2,000		2,416	
Leave salary			....		875	
Total ..			17,300	18,900	19,700	19,033
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,200		800	
Do. (ordinary)			3,000		1,600	
Total ..			4,200	3,400	2,400	3,387
A-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			2,500		4,500	
Books and publications			1,000			
Advertisement charges and other miscellaneous expenses ..			2,000			
Electric and halalkhore charges			500			
Telephone charges			200			
Total ..			6,200	7,500	4,500	6,189
A-1 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Supervision charges of the Director of Industries recoverable from Sind Government			—2,400	....	—2,400	—2,400
TOTAL .. Direction—Voted ..			53,500	58,600	45,000	54,028

DETAILED ACCOUNT No. 43A. INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-2 SUPERINTENDENCE.						
A-2 (1) **Pay of Officers—**						
Industrial Engineer (800—50—1,000)	1	1	12,000		12,000	
Industrial Chemist (300—20—420—30—660—40—900)	1	1	6,500		6,800	
Tanning Expert (310)	1	1	3,700		3,600	
Total ..	..		22,200	23,400	22,400	22,215
A-2 (2) **Pay of Establishment—**						
Weaving Assistants (120—200)	2	2	3,520		3,805	
Clerks	..	1	700		....	
Servants (14—22)	2	3	730		396	
Temporary establishment			1,750		2,520	
Leave salary			....		179	
Total ..	..		6,700	6,100	6,900	8,008
A-2 (3) **Allowances, Honoraria, etc.—**						
Travelling allowance—fixed			1,400		1,600	
Do. ordinary			5,400		5,800	
Total ..	..		6,800	5,900	7,400	5,819
A-2 (4) **Contingencies—**						
Non-contract contingencies—						
Cooly and cartage hire and purchase of consumable stores ..			700		} 1,940	
Miscellaneous expenses			400			
Experimental works			3,500		3,380	
Agricultural exhibitions			500		480	
Total ..	..		5,100	4,700	5,800	9,321
TOTAL Superintendence—Voted ..	..		40,800	40,100	42,500	45,363

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-3 INDUSTRIAL EDUCATION.			Rs.	Rs.	Rs.	Rs.
A-3 (1) Pay of Establishment—						
Weaving staff (40—60)	6	6	4,320		4,296	
Temporary establishment			20,500		20,000	
Leave salary			80		104	
Total ..			24,900	24,300	24,400	24,946
A-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,500		1,500	
Honoraria and fees			400		400	
Total ..			1,900	2,400	1,900	2,211
A-3 (3) Contingencies—						
Non-contract contingencies Rent (Hand Weaving Institute, Poona)			2,520		2,500	
Supplies and services			480		480	
Working charges of weaving schools and demonstrations			7,500		7,220	
Total ..			10,500	10,200	10,200	9,926
A-3 (4) Scholarships—						
Scholarships in weaving schools			3,200		2,900	
Scholarships in electrical engineering			975		700	
Scholarships in chemistry			3,025		3,300	
Total ..			7,200	5,800	6,900	6,356
TOTAL, Industrial Education—Voted ..			44,500	42,700	43,400	43,439

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
A-4 INDUSTRIAL DEVELOPMENT			Rs.	Rs.	Rs.	Rs.
(I) **Bombay Government Schemes.**						
1. **INDUSTRIAL ENGINEER'S WORKSHOP.**						
(a) Workshop.						
A-4 (I) 1a (1) Pay of Establishment—						
Workshop Superintendents, mechanics and draftsman (60—200) ..	4	4	4,440		4,400	
Peons (22)	2	1	260		500	
Total ..			4,700	1,700	4,900	....
A-4 (I) 1a (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			200		300	
Total ..			200	100	300	....
A-4 (I) 1a (3) Contingencies—						
Non-contract contingencies (books and publications).			600		600	
Other supplies and services—						
Power and light charges			460	....	1,900	
Oil and stores			240			
Timber, ferrous and non-ferrous			1,200		15,900	
Tools			....		5,700	
Works			....			
Total ..			2,500	27,700	24,100	4,607
Total, Workshop—Voted ..			7,400	29,500	29,300	4,607
(b) Glass Bangle Manufacture.						
A-4 (I) (1b) (1) Pay of Establishment—						
Temporary establishment			3,300	2,100	4,000	392
A-4 (I) (1b) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			....	200	....	
A-4 (I) (1b) (3) Contingencies—						
Other supplies and services—						
Firewood			1,600	....	3,800	
Silica, soda, lime and chemicals			1,440			
Glass cullets			180			
Apparatus			200			
Purchase of refractories, pots, clay and other furnace materials ..			380		900	
Experimental work			....		....	
Pay of inferior servants			700			
Total ..			4,500	4,700	4,700	
A-4 (I) (b) (4) Grant-in-aid, contributions, etc.—						
Grant-in-aid to cottage glass works			1,300	....	....	....
Total, Glass Bangle Manufacture—Voted ..			9,100	7,000	8,700	392
Carried over ..			16,500	36,500	38,000	4,999

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	16,500	36,500	38,000	4,999
A-4 INDUSTRIAL DEVELOPMENT				
(I) Bombay Government Schemes—contd.				
1 INDUSTRIAL ENGINEER'S WORKSHOP—contd.				
(c) Village Oil Industry				
(i) *Mechanical Investigation.*				
A—4 (I) 1ci (1) Pay of Establishment—				
Temporary establishment	2,700	500	2,500	....
A-4 (I) 1ci (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	100	300	....
A-4 (I) 1ci (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses	100		500	
Other supplies and services—				
Cost of decorticators	2,100		} 3,600	
Cost of ghanis	1,200			
Cost of oil-seeds	3,000			
Renewals	100		100	
Experimental works	....		800	
Purchase and feeding of 2 bullocks	800		2,300	
Total ..	7,300	2,500	7,300	....
Total ci Voted ..	10,200	3,100	10,100	....
(ii) *Chemical Investigation.*				
A-4 (I) 1cii (1) Pay of Establishment—				
Temporary establishment	1,200	....	1,200	....
A-4 (I) 1cii (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	400	....	500	....
A-4 (I) 1cii (3) Contingencies—				
Ordinary expenses and miscellaneous	600		600	
Apparatus and chemicals	2,800		2,800	
Total ..	3,400	....	3,400	....
Total cii Voted ..	5,000	....	5,100	....
Total—Village Oil Industry—Voted ..	15,200	3,100	15,200	....
Carried over ..	31,700	39,600	53,200	4,999

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938–39.	1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			31,700	39,600	53,200	4,999
A-4 INDUSTRIAL DEVELOPMENT.						
(I) **Bombay Government Schemes**—contd.						
1. **INDUSTRIAL ENGINEER'S WORKSHOP**—contd.						
(d) Sann Hemp Experimental Work.						
A-4 (I) 1d (1) Pay of Establishment—						
Fibre Expert (300)	1	1	3,600		3,600	....
Head-master and Assistant master (30-60)	..	2	800			
Temporary establishment			900		800	....
Total ..			5,300	2,600	4,400	
A-4 (I) 1d (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			800	500	1,000	....
A-4 (I) 1d (3) Contingencies—						
Experimental work—						
Cost of raw materials, accessories for equipment, etc.			4,500		4,000	
Office expenses and miscellaneous			700		500	
Total ..			5,200	4,100	4,500	....
A-4 (1) 1d (4) Scholarships—						
Scholarships and prizes			1,100	....	....	....
A-4 (1) 1d (5) Grants-in-aid, contribution—						
Grant to the American Mission School at Ahmednagar			1,500	....	....	....
Total, Sann Hemp Experimental Work—Voted ..			13,900	7,200	9,900	....
(e) Imitation Gold Thread Manufacture.						
A-4 (I) 1e (1) Pay of Establishment—						
Temporary establishment			2,500	500	2,500	....
A-4 (I) 1e (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			100	100	200	....
A-4 (I) 1e (3) Contingencies—						
Plants and machinery			....		3,400	
Other supplies and services—						
Chemicals and gilding materials			1,500		2,400	
Power and oil			480			
Wire			240			
Repairs and additions			180			
Total ..			2,400	5,800	5,800	....
Total, Imitation Gold Thread Manufacture—Voted ..			5,000	6,400	8,500	....
Total, Industrial Engineer's Workshop ..			50,600	53,200	71,600	4,999
Carried over ..			50,600	53,200	71,600	4,999

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts 1937–38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			50,600	53,200	71,600	4,999
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—contd.						
2. INDUSTRIAL CHEMIST'S LABORATORY.						
A-4 (I) 2 (1) Pay of Establishment—						
Research Assistants 1 (150—250) 2 (100—150) 2 (75—100) ..	5	5	6,140		6,000	
Clerk (50—140)	1	1	900		900	
Boiler attendant and mechanic (62—80)	1	1	740		740	
Fieldman, Fireman, Hamal and Laboratory Boys (20—30) ..	4	4	960		940	
Servant (22)	1	1	260		220	
Total ..			9,000	4,400	8,800	....
A-4 (I) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			1,000		1,200	
Total ..			1,000	600	1,200	....
A-4 (I) 2 (3) Contingencies—						
Plant and machinery			24,000		24,000	
Renewals, replacements and stores			5,000		5,000	
Non-contract contingencies (Books and journals)			500		1,000	
Other supplies and services—						
Miscellaneous, labour and freight charges			2,500		2,000	
Total ..			32,000	16,000	32,000	....
A-4 (I) 2 (4) Works			....	....	5,000	....
Total, Industrial Chemist's Laboratory—Voted ..			42,000	21,000	47,000	....
Carried over ..			92,600	74,200	1,18,600	4,999

DETAILED ACCOUNT No. 43 A. INDUSTRIES. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			92,600	74,200	1,18,600	4,999
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*contd.*						
3. VILLAGE TANNING DEMONSTRATION PARTIES.						
A-4 (I) 3 (1) Pay of establishment—						
Temporary establishment			5,800		5,800	
Total ..			5,800	5,700	5,800	3,204
A-4 (I) 3 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			800		800	
Total ..			800	800	800	964
A-4 (I) 3 (3) Contingencies—						
Non-contract Contingencies—						
Raw materials			600		1,000	
Miscellaneous expenses including freight			1,400		....	
Rents, rates and taxes			700		100	
Total ..			2,700	4,800	1,100	3,651
A-4 (I) 3 (4) Grants-in-aid—Contributions ..						
Grant-in-aid to tanners			1,000	600	600	....
A-4 (I) 3 (5) Scholarships in Tanning Schools			....	1,100	5,000	....
Total, Village Tanning Demonstration Parties—Voted ..			10,300	13,000	13,300	7,819
Carried over ..			1,02,900	87,200	1,31,900	12,818

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,02,900	87,200	1,31,900	12,818
A-4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
4. DEVELOPMENT OF CANE AND BAMBOO WORK.				
A-4 (I) 4 (1) Pay of Establishment—				
Temporary establishment	1,400	900	1,400	193
A-4 (I) 4 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	100	100	100	90
A-4 (I) 4 (3) Contingencies— Non-contract contingencies— Miscellaneous expenses including freight, rent, etc.	300	400	300	200
A-4 (I) 4 (4) Scholarships—				
Scholarships and prizes	300	100	300	....
Total, Development of Cane and Bamboo Work—Voted ..	2,100	1,500	2,100	483
5. DYEING DEMONSTRATION PARTIES.				
A-4 (I) 5 (1) Pay of Establishment—				
Temporary establishment	2,700	2,400	2,500	86
A-4 (I) 5 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	200	200	100
A-4 (I) 5 (3) Contingencies—				
Working charges	1,400	1,400	1,400	2,816
Total—Dyeing Demonstration Parties—Voted ..	4,300	4,000	4,100	3,002
6. WOOL-WEAVING SCHOOL.				
A-4 (I) 6 (1) Pay of Establishment—				
Temporary establishment	1,100	1,100	1,100	....
A-4 (I) 6 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	100	100	100	....
A-4 (I) 6 (3) Contingencies— Non-contract contingencies— Miscellaneous expenses including rent	500	....	500	....
Pay of part-time carder and spinner	200			
Total ..	700	500	500	1,484
A-4 (I) 6 (4) Scholarships— Scholarships and prizes	200	200	200	....
Total, Wool-Weaving School—Voted ..	2,100	1,900	1,900	1,484
Carried over ..	1,11,400	94,600	1,40,000	17,787

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,11,400	94,600	1,40,000	17,787
A-4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
7. LACQUER WORK DEMONSTRATION PARTY.				
A-4 (I) 7 (1) Pay of Establishment—				
Temporary establishment	1,300	1,100	2,600	....
A-4 (I) 7 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	200	200	....
A-4 (I) 7 (3) Contingencies—				
Rents	300		300	
Other supplies and services	900		400	
Total ..	1,200	100	700	....
A-4 (I) 7 (4) Scholarships—				
Fees, scholarships and prizes	500	500	1,000	....
Total, Lacquer Work Demonstration Party—Voted ..	3,200	1,900	4,500	....
8. SCHEME FOR HAND-SPINNING AND WEAVING OF KHADI.				
A-4 (I) 8—Grant-in-aid to the All-India Spinners Association—Voted ..	70,300	32,000	32,000	15,451
A-4 (I) 9—Grants-in-aid to the All-India Village Industries Association—Voted ..	53,900	25,000	20,000	4,723
Carried over ..	2,38,800	1,53,500	1,96,500	37,961

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,38,800	1,53,500	1,96,500	37,961
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*concld.*						
10. COIR MANUFACTURE SCHOOL.						
A-4 (I) 10 (1) Pay of Establishment—						
Supervisor (150)	1	1	1,800		1,800	
Temporary establishment			1,400		1,500	
Total ..			3,200	1,900	3,300	....
A-4 (I) 10 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			500	1,000	700	....
A-4 (I) 10 (3) Contingencies—						
Non-contract contingencies—						
Rent			360		2,300	
Miscellaneous expenses, freight, cooly charges, etc.			240			
Total ..			600	2,300	2,300	....
A-4 (I) 10 (4) Scholarships—						
Prizes, scholarships and fees			500	100	600	200
Total, Coir Manufacture School—Voted ..			4,800	5,300	6,900	200
11. SCHEME FOR DEVELOPMENT OF ART-CRAFTS.						
A-4 (I) 11 (1) Pay of Establishment—						
Artist Designer—(200)		1	2,400		2,600	
Temporary establishment			300			
Total ..			2,700	2,700	2,600	....
A-4 (I) 11 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			1,000	1,000	1,000	....
A-4 (I) 11 (3) Contingencies						
Cost of preparing samples and other miscellaneous expenses, including freight, cooly charges, etc.			1,000	600	600	235
A-4 (I) 11 (4) Scholarships—						
Scholarships and fees			7,700	2,900	6,000	....
Total, Arts-Crafts—Voted ..			12,400	7,200	10,200	235
A-4 (I) 12—Grants to needy skilled artisans to start industries of their own			40,000	....	....	....
Total, (I) Bombay Government Schemes ..			2,96,000	1,66,000	2,13,600	38,396

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-4.—INDUSTRIAL DEVELOPMENT—*contd.*			Rs.	Rs.	Rs.	Rs.
(II) Schemes financed by the Government of India.						
1 DEVELOPMENT OF THE HAND-LOOM INDUSTRY.						
a—Bombay City.						
A-4 (II) 1a (1) Pay of Officers—						
Marketing Officer (300—450)	1	1	3,700		3,700	
Textile Designer (200)	1	1	2,400		2,400	
Total ..			6,100	5,200	6,100	5,100
A-4 (II) 1a (2) Pay of Establishment—						
Temporary establishment			1,200		1,100	
Total ..			1,200	1,100	1,100	1,056
A-4 (II) 1a (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			3,400		3,300	
Total ..			3,400	3,300	3,300	2,355
A-4 (II) 1a (4) Contingencies—						
Non-contract contingencies—						
Miscellaneous charges including rent of telephone			200		200	
Total ..			200	300	200	285
TOTAL .. a—Bombay City ..			10,900	9,900	10,700	8,796
b—Districts.						
A-4 (II) 1b (1) Grants-in-aid, contributions and donations—						
Grants in-aid to district industrial associations			52,500	28,500	27,200	18,955
Total, Development of the hand-loom industry .. Voted ..			63,400	38,400	37,900	27,751
Carried forward ..			63,400	38,400	37,900	27,751

DETAILED ACCOUNT No. 43-A INDUSTRIES. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			63,400	38,400	37,900	27,751
A-4 INDUSTRIAL DEVELOPMENT—*concld.*						
(II) Schemes financed by the Government of India—concld.						
2 DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.						
A-4 (II) 2 (1) Pay of Establishment—						
Wool Expert (250)	1	1	3,000		3,600	
Temporary Establishment			900		800	
Total ..			3,900	3,400	4,400	....
A-4 (II) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,700		1,600	
Total ..			1,700	1,600	1,600	....
A-4 (II) 2 (3) Contingencies—						
Non-contract contingencies			100		100	
Total ..			100	100	100	503
A-4 (II) 2 (4) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations			12,200	18,300	7,700	
Total, Development of cottage and small scale woollen industries-Voted			17,900	23,400	13,800	503
Total, (II) Schemes financed by the Government of India ..			81,300	61,800	51,700	28,254
TOTAL, Industrial Development—Voted ..			3,77,300	2,27,800	2,65,300	66,650

DETAILED ACCOUNT No. 43-A. INDUSTRIES—*contd* A-Industries—*contd.*	Strength.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	1938-39.	1939-40.				
			Rs.	Rs.	Rs.	Rs.
A-5. MISCELLANEOUS.						
1—Preliminary investigations into the possibility of manufacturing pencils and paper pulp.						
(*a*) LEAD PENCIL MANUFACTURE.						
A-5-1a (1) Contingencies—						
Experiments in lead pencil manufacture			....	....	10,000	
Total (a)—Voted ..			....	....	10,000	....
(*b*) DEVELOPMENT OF PAPER PULP INDUSTRY.						
A-5-1b (1) Pay of Officers—						
Paper and Pulp Chemist (250)	1		....	....	3,000	....
A-5-1b (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....	....	600	....
A-5-1b (3) Contingencies—						
Experiments			....	....	3,000	
Non-Contract Contingencies			....	....	3,400	
Total ..			....	....	6,400	....
Total (b)—Voted ..			....	....	10,000	....
Total, Lead Pencil and Paper Pulp Industry—Voted ..			....	....	20,000	....
Carried over ..			....	....	20,000	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			....	....	20,000	....
A-5 MISCELLANEOUS—*contd.*						
2—Survey of Sericulture and Ericulture Industries.						
A-5-2 (1) Pay of Officers—						
Sericulturist (375)	1	1	3,800	....	4,100	....
A-5-2 (2) Pay of Establishment—						
Temporary establishment			800	....	900	....
A-5-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			3,300	....	3,700	....
A-5-2 (4) Contingencies—						
Non-Contract Contingencies—						
Miscellaneous office expenses			400	....	500	....
Total, Sericulture and Ericulture—Voted ..			8,300	....	9,200	....
Carried over ..			8,300	....	29,200	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts. 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			8,300	....	29,200	
A-5 MISCELLANEOUS.—contd.						
A-5-3—EXPERIMENTS IN ARTIFICIAL SILK.						
A-5-3 (1) Pay of Officers—						
(1) Technical expert (1,500)		1	16,500			
(2) Assistant technical expert (500)		1	5,500			
Total ..			22,000	....	....	....
A-5-3 (2) Pay of Establishment—						
Fitter jobber (120)	..	1	1,320			
Skilled men (30)	..	5	1,650			
Clerk (50)	..	1	550			
Servants (22)	..	2	480			
Total ..			4,000	....	....	....
A-5-3 (3) Allowances, Honoraria—						
Cost of passages			1,500			
Consultation fees			10,000			
Total ..			11,500	....	....	....
A-5-3 (4) Contingencies—						
Rent			2,200			
Non-contract contingencies—						
Raw materials and coal			5,100			
Plant and machinery			35,000			
Office equipment and furniture			500			
Total ..			42,800	....	....	....
Total, Experiments in artificial silk ..			80,300	....	....	....
A-5-4—WOOL WEAVING AND SPINNING TRAINING CLASS AT THE SHEEP BREEDING FARM, POONA.						
A-5-4 (1) Pay of Establishment—						
Weaving and Spinning Assistant (40—60)	..	1	440			
Temporary establishment			260			
Total ..			700	....	....	....
A-5-4 (2) Contingencies—						
Non-contract contingencies—						
Equipment—Spinning wheels, materials and furniture.. ..			600			
Office and miscellaneous expenses			500			
Total ..			1,100	....	....	....
Total, Wool Weaving and Spinning Training Class, Poona ..			1,800	....	....	....
Carried over ..			90,400	....	29,200	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			90,400		29,200	
A-5 Miscellaneous—contd.						
5—Pottery Experiments.						
A-5-5 (1) Pay of Establishment—						
Geologist (300)	1		....		900	
Temporary establishment			1,500		2,100	
Total ..			1,500	1,500	3,000	....
A-5-5 (2) Allowances, Honoraria, etc.—						
Fees to Pottery Expert			900		2,000	
Travelling allowance (ordinary)			....		500	
Total ..			900	1,500	2,500	....
A-5-5 (3) Contingencies—						
Plant and Machinery			....		2,000	
Experimental work			500		500	
Non-Contract contingencies—						
Cost of fuel, wages of firemen, etc.			1,500		2,000	
Total ..			2,000	1,500	4,500	....
A-5-5 (4) Grants-in-aid, Contributions etc.—						
Grant to a Bombay pottery factory			500	500	1,000	....
Total, Pottery Experiments—Voted ..			4,900	5,000	11,000	....
A-5-6—Industrial Survey through a Committee—						
Lump provision .. .. .. Voted ..			8,000	20,000	25,000	....
A-5-7—Subsidy for handspinning in famine districts			....	10,000	10,000	....
A-5-8—All India National Planning Committee.—						
Grant-in-aid			3,000	....	....	....
TOTAL, Miscellaneous—Voted ..			1,06,300	35,000	75,200	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-6 TECHNICAL EDUCATION.*						
A-6 (1) Pay of Officers—						
Principal (400—25—650)	1	1	7,500		7,200	
Total ..			7,500	7,200	7,200	6,911
A-6 (2) Pay of Establishment—						
Teaching staff (20—300)	20	20	17,321		17,341	
Clerks (25—80)	2	2	1,380		1,320	
Servants (18—19)	2	2	444		444	
Leave salary			.		95	
Probable savings			—145		....	
Total ..			19,000	18,800	19,200	18,868
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100	100	....	....
A-6 (4) Contingencies—						
Contract contingencies			5,135		5,188	
Non-contract contingencies—						
Service stamps and rent, rates and taxes			271		276	
Pay of inferior servants			2,309		2,256	
City and Guilds' examination charges			150		180	
Other supplies and services—						
Machinery			8,480		....	
Meters and apparatus			8,155			
Furniture			2,000			
Water connections			250			
Laboratory wiring			750			
Freight and erection charges			2,000			
Total ..			29,500	6,500	7,900	33,610
A-6 (5) Grants-in-aid, Contributions, Donations—						
Grants to non-Government technical schools			1,48,000		1,48,100	
Grants to local bodies			20,000		21,200	
Expenditure in connection with the Committee of direction for industrial and technical schools			15,000		16,000	
Probable savings			—5,000		—4,300	
Total ..			1,78,000	1,86,000	1,81,000	2,08,733
A-6 (6) Scholarships—						
Scholarships			14,500		14,500	
Total ..			14,500	13,600	14,500	13,566
A-6 (7) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from the Government of Sind for assistance rendered by the Department of Industries ..			....	....	—1,500	—577
TOTAL, Technical Education—Voted ..			2,48,600	2,32,200	2,28,300	2,81,111

*Provisions for the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, are included here.

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—concld.	Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-7 INSPECTION OF WEIGHTS AND MEASURES.			Rs.	Rs.	Rs.	Rs.
(a) Bombay City.						
A-7 (a) (1) Pay of Officers—						
Warden (300—20—500—25—750)	1	1	3,700		4,320	
Assistant wardens (150—10—250—15—400)	2	2	4,400		2,880	
Leave salary			....		2,000	
Total			8,100	9,200	9,200	7,995
A-7 (a) (2) Pay of Establishment—						
Inspectors (100—250)	6	6	8,000		7,913	
Clerks (50—180)	8	8	8,562		8,320	
Manual assistants (35—50)	7	7	3,226		3,147	
Servants (22)	8	8	2,212		1,820	
Total			22,000	21,000	21,200	19,782
A-7 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			2,000		2,040	
Travelling allowance (ordinary)			1,900		1,900	
House-rent and other allowances			900		460	
Total			4,800	4,600	4,400	3,697
A-7 (a) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			3,000		} 3,500	
Cost of electric energy and halalkhore charges			500			
Books and publications			100			
Pay of inferior servants			250		216	
Other supplies and services—						
Cost of 16 sets secondary standards			10,700		} 15,884	
Cost of working standards			4,050			
Cost of date punches and dies			2,500			
Renewals, repairs and railway freight and cooly charges			1,200			
Other miscellaneous charges			100			
Customs duty			1,200			
Total			23,600	19,300	19,600	16,468
Total, (a) Bombay City			58,500	54,100	54,400	47,942
(b) Districts.						
A-7 (b) (1) Pay of Establishment—						
Inspectors (100—5/2—150)	41	41	52,530		51,533	
Manual assistants (25—1—40)	41	41	13,800		13,365	
Servants (14)	41	41	6,870		6,888	
Leave salary			....		1,000	
Probable savings			....		—4,786	
Total			73,200	68,600	68,000	66,791
A-7 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			11,300		11,300	
Travelling allowance (ordinary)			15,500		11,600	
House-rent and other allowances			400		400	
Total			27,200	23,800	23,300	27,274
A-7 (b) (3) Contingencies—						
Non-contract contingencies—						
Railway freight, cooly charges, etc.			6,200		6,300	
Rents, rates and taxes			8,800		8,800	
Total			15,000	13,700	15,100	14,978
Total, (b) Districts			1,15,400	1,06,100	1,06,400	1,09,043
TOTAL, Inspection of weights and measures—Voted			1,73,900	1,60,200	1,60,800	1,56,985

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1938–39.	Strength. 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A-8 VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED.			Rs.	Rs.	Rs.	Rs.
A-8 (1) Pay of officers—						
Deputy Director of Industries (900)	1	1	10,800		15,000	
Part-time Principals (100) (75)	2	2	2,100		2,100	
Total			12,900	14,300	17,100	14,708
A-8 (2) Pay of establishment—						
Part-time Lecturers (50)	..	3	1,800		....	
Clerks (25—180)	9	7	5,962		7,140	
Teaching staff	21	52	24,928		12,726	
Part-time Laboratory Assistants	..	15	2,490		....	
Servants	15	14	2,318		2,699	
Leather working school— Superintendent (200—10—250)	2	1	2,440		4,800	
Assistant Superintendent (100—5—175)	1	1	1,220		1,200	
Teaching staff	6	6	3,476		4,320	
Clerk	..	1	600		....	
Servants (22)	1	2	528		215	
Tanning School— Assistant Superintendent (100—5—175)	..	1	1,220		....	
Teaching staff	..	8	4,080		....	
Clerk	..	1	600		....	
Servants (20—22)	..	2	504		....	
Tailoring school— Teaching staff	6	..	....		4,800	
Probable Savings			—966		....	
Total			51,200	21,700	37,900	10,311
A-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,000		1,200	
Travelling allowance (ordinary)			1,000		1,400	
Fees for examinations			3,200		3,200	
House rent and other allowances			1,400		....	
Total			6,600	4,700	5,800	2,085
A-8 (4) Contingencies—						
Rents Rates and Taxes			5,000		5,800	
Non-contract contingencies—						
Laboratory equipment			3,500		12,300	
Electric charges			1,050			
Petty supplies			3,800			
Books and publications			1,300			
Furniture			1,000			
Service postage and telegrams			600			
Telephone charges			200			
Other Office and miscellaneous expenses			4,450			
Other supplies and services—						
Tools and machinery			21,000		30,200	
Raw materials and chemicals			3,000			
Consumable stores			5,300			
Total			50,200	41,100	48,300	7,431
A-8 (5) Scholarships			4,300	100	3,600	....
TOTAL, Vocational training of the middle class unemployed—Voted			1,25,200	81,900	1,12,700	34,535

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
B-1 Fisheries			11,500	11,700	12,100	11,329
B-2 Fish Curing Yards			73,200	74,000	74,900	60,696
B-3 Scheme for improvement in fishing methods			51,900	....	51,900	....
Total .. Voted ..			1,36,600	85,700	1,38,900	72,025
DETAILS.						
B-1 FISHERIES.						
B-1 (1) Pay of Officers—						
Fisheries Officer (300—15—450)	1	1	4,600		4,400	
Total .. Voted ..			4,600	4,400	4,400	4,200
B-1 (2) Pay of Establishment—						
Piscicultural Assistant (75—5—90)	..	1	1,080		252	
Servants (24)	1	1	280			
Temporary establishment			1,140		1,948	
Total .. Voted ..			2,500	1,900	2,200	1,842
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			800		636	
Travelling allowance (ordinary)			400		364	
Total .. Voted ..			1,200	1,500	1,000	1,478
B-1 (4) Contingencies—						
Pay of boat establishment			....		1,666	
Non-contract contingencies—						
Cost of fish			900		2,534	
Cost of apparatus, equipment, etc.			600			
Books and publications			200			
Miscellaneous office expenses			300			
Total .. Voted ..			2,000	3,100	4,200	3,452
B-1 (5) Scholarships			1,200	900	1,200	951
B-1 (6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from Messrs. Patil and Bhika and the Bandra Municipality			....	—100	—900	—594
TOTAL .. Voted ..			11,500	11,700	12,100	11,329

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-2 FISH CURING YARDS.						
B-2 (1) Pay of Establishment—						
Inspector (130—5/2—170)	1	1	1,600		1,600	
Clerks (50—5/2—90—E. B.—5—140)	3	2	1,404		1,660	
Clerks (twelve monthly 25—80)	10	11	6,860		6,092	
Clerks (nine monthly 25—1—30)	16	16	4,100		4,032	
Petty yard officers (19—1—22)	5	5	1,296		1,296	
Peons (15—22)	60	60	13,740		13,488	
Master Curers (40—2—50)	2	2	950		900	
Fishermen (15—20)	2	2	350		300	
Leave salary			....		1,000	
Probable savings			....		—2,168	
Total ..Voted ..			30,300	29,200	28,200	27,523
B-2 (2) Allowances, Honoraria, etc.—						
House rent and other allowances			600		600	
Travelling allowance (ordinary)			800		800	
Total ..Voted ..			1,400	1,400	1,400	1,325
B-2 (3) Contingencies—						
Purchase of salt			25,800		29,200	
Transport charges of salt			3,500		4,000	
Petty construction and repairs			8,000		8,000	
Other non-contract contingencies—						
Peons' uniforms			600		3,100	
Service postage			400			
Furniture and weight-scales			750			
Cost of fish			1,000			
Miscellaneous expenses			650			
Total ..Voted ..			40,700	42,400	44,300	31,299
B-2 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Charges payable to Salt Department on account of pay and allowances of servants sent as escort with salt for Fish curing yards			800	1,000	1,000	549
TOTAL ..Voted ..			73,200	74,000	74,900	60,696

DETAILED ACCOUNT No. 43-B. INDUSTRIES—contd. B-Fisheries—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.
B-3 SCHEME FOR IMPROVEMENT IN FISHING METHODS.				
B 3 (1) Allowances, Honoraria, etc.—				
Allowances to the Fisheries Officer	5,000	....	5,000	....
B-3 (2) Contingencies—				
Cost of launch	40,000		40,000	
Apparatus and nets	6,500		6,500	
Non-contract contingencies—				
Advertisement charges	400		400	
Total ..	46,900	....	46,900	....
TOTAL—Voted ..	51,900	....	51,900	....

DETAILED ACCOUNT No. 43. INDUSTRIES. C-Charges in England.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
C-I Leave Salaries and deputation pay—High Commissioner for India Voted ..	7,800	....	8,000	....
C-II Stores for India—High Commissioner for India .. .. Voted ..	....	....	....	25
C-III Other charges—High Commissioner for India .. .. Voted ..	....	....	....	3,410
C-IV Government Scholars—Allowances, fees, etc.	....	280	....	....
TOTAL .. Voted ..	7,800	280	8,000	3,435

47-MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
Labour and Emigration—						
A-INSPECTOR OF FACTORIES	*Charged*	47-A	*17,600*	*7,000*	*7,700*	*11,401*
	Voted		1,35,400	1,21,000	1,30,000	1,22,556
B-LABOUR	*Charged*	47-B	*28,400*	*68,000*	*48,000*	*49,414*
	Voted		1,55,200	1,87,000	1,87,700	97,988
Inspection and Tests—						
C-INSPECTOR OF STEAM BOILERS	*Charged*	47-C	*600*	*1,000*	*600*	*1,200*
	Voted		1,20,200	1,21,000	1,20,300	1,13,838
Statistics—						
D-PROVINCIAL STATISTICS	Voted	47-D	10,200	11,000	10,300	10,215
Miscellaneous—						
E-PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS	Voted		3,000	3,000	3,000	3,000
F-EXAMINATIONS	*Charged*	47-F	*4,000*	*3,000*	*3,700*	*3,926*
	Voted		11,700	13,000	11,100	11,192
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932	Voted	47-G	2,900	3,000	3,100	2,837
H-MISCELLANEOUS	*Charged*	47-H	*800*	*1,000*	*12,900*	*19,416*
	Voted		5,35,800	3,18,000	2,62,900	2,96,675
I-CHARGES IN ENGLAND	*Charged*	47-I	*39,000*	*20,000*	*24,800*	*18,126*
	Voted		9,280	5,880	5,000	5,989
J-LOSS OR GAIN BY EXCHANGE	*Charged*		....	*105*	....	*—94*
	Voted		....	31	....	—31
For rounding	*Charged*		*—400*	*—105*	*+300*	....
	Voted		+320	+89	+200	....
TOTAL			10,74,000	8,83,000	8,31,600	7,67,648
	Charged		*90,000*	*1,00,000*	*98,000*	*1,03,389*
	Voted		9,84,000	7,83,000	7,33,600	6,64,259

DETAILED ACCOUNT No. 47-A. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. A-Inspector of Factories.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A (1) Pay of Officers—						
Chief Inspector (Rs. 950—50—1,250) .. .. Charged	*1*	*1*	*15,000*		*15,000*	
Senior and junior inspectors and lady inspector (170—1,100) .. .. .. Voted	10	12	79,094		73,700	
Certifying surgeons (350) (200—40—450) .. Voted	2	2	10,800		10,800	
Probable savings .. .. .. *Charged*			....		*—8,600*	
Probable savings Voted			—7,794		—4,400	
Total .. *Charged*			*15,000*	*6,000*	*6,400*	*8,583*
Total .. Voted			82,100	71,000	80,100	77,903
A (2) Pay of Establishment—						
Superintendent and clerks (25—250)	18	18	18,754		17,507	
Servants (17—27)	14	14	3,748		3,572	
Temporary establishment	..	..	2,100		1,600	
Leave salary	..	..	598		421	
Total .. Voted			25,200	23,000	23,100	19,177
A (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed .. *Charged*			*1,200*		*1,200*	
Travelling allowance .. ordinary .. *Charged*			*500*		*400*	
Travelling allowance .. fixed .. Voted			10,980		10,400	
Travelling allowance .. ordinary .. Voted			6,000		5,900	
House-rent and other allowances .. *Charged*			*900*		*900*	
House-rent and other allowances .. Voted			4,264		5,400	
Fees .. .. Voted			100		100	
Probable savings .. *Charged*			....		*—1,200*	
Probable savings .. Voted			—744		—700	
Total .. *Charged*			*2,600*	*1,000*	*1,300*	*2,818*
Total .. Voted			20,600	19,000	21,100	20,079
A (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			3,240		5,580 (Rents … Office expenses)	
Telephone charges			150			
Service postage and telegrams			2,000			
Office expenses and miscellaneous			1,906			
Pay of inferior servants			204		120	
Total .. Voted			7,500	8,000	5,700	5,397
TOTAL ..			1,53,000	1,28,000	1,37,700	1,33,957
Charged			*17,600*	*7,000*	*7,700*	*11,401*
Voted			1,35,400	1,21,000	1,30,000	1,22,556

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
B-1 LABOUR.							
B-1 (1) Pay of Officers—							
Commissioner of Labour (2,150) ..	*Charged* ..	*1*	..	....		*25,800*	
	Voted ..	...	1	20,400		....	
Assistant commissioners of labour, Bombay and Labour Officer, Ahmedabad (275—900)	.. Voted ..	4	4	29,344		27,984	
Leave salary	.. Voted ..			4,556		5,116	
Total	*Charged* ..			....	*27,000*	*25,800*	*25,800*
	Voted ..			54,300	34,000	33,100	30,503
B-1 (2) Pay of Establishment—							
Investigators and clerks (50—350)	..	23	23	39,936		40,720	
Servants (17—28)	..	7	9	2,538		2,612	
Probable savings	..			—3,174		—4,132	
Total	.. Voted ..			39,300	39,000	39,200	39,960
B-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ..	*Charged* ..		..	....		*1,920*	
	Voted ...		..	5,100		5,100	
Travelling allowance (ordinary) ..	*Charged* ..		..	....		*180*	
	Voted ...		..	1,676		1,700	
House-rent and other allowances ..	.. Voted ..		..	24		200	
Total	*Charged* ..		..	....	*2,000*	*2,100*	*2,437*
	Voted ..		..	6,800	6,000	7,000	7,624
B-1 (4) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes			..	780		3,330 (Rents, rates and taxes to Purchase and repairs to furniture, bracketed)	
Service postage and telegrams			..	2,000			
Office expenses and miscellaneous			..	320			
Purchase and repairs to furniture			..	100			
Books and periodicals			..	400		470	
Total	.. Voted ..		..	3,600	4,000	3,800	8,477
TOTAL ..B-1—Carried over	*Charged* ..		..	....	*29,000*	*27,900*	*28,237*
	Voted ..		..	1,04,000	83,000	83,100	86,564

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.	Strength, 1938-39.	Strength, 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought over .. *Charged* ..			....	*29,000*	*27,900*	*28,237*
Brought over .. Voted ..			1,04,000	83,000	83,100	86,564
B-2 LABOUR OFFICER FOR SETTLEMENT OF TRADE DISPUTES.						
B-2 (1) Pay of Officers—*Labour Officer (1,000—100—1,350 plus special pay 200 and personal pay 60)* .. *Charged* ..	*1*	*1*	*16,300*	*16,000*	*15,300*	*15,960*
B-2 (2) Pay of Establishment—						
Assistant to the Labour Officer (100—5—150)	1	1	1,424		1,820	
Clerk (50—5/2—90)	..	1	600		....	
Servants (22, 26)	2	2	576		480	
Total .. Voted ..			2,600	2,000	2,300	1,755
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged*			*2,300*		*2,752*	
House-rent and other allowances .. .. Voted			....		100	
Travelling allowance—fixed .. .. *Charged*			*1,800*		*2,048*	
Travelling allowance—fixed .. .. Voted ..			500		....	
Total .. *Charged*			*4,100*	*4,000*	*4,800*	*5,217*
Total .. Voted			500	500	100	541
B-2 (4) Contingencies—						
Contract contingencies—other items ..			400		....	
Non-contract contingencies—						
Service postage and telegrams			70		2,200	
Lighting charges			180			
Telephone charges			1,600			
Other items			350			
Total ..			2,600	2,500	2,200	2,335
TOTAL—B-2 .. *Charged*			*20,400*	*20,000*	*20,100*	*21,177*
TOTAL—B-2 .. Voted			5,700	5,000	4,600	4,631
B-3 AMENITIES TO INDUSTRIAL LABOUR.						
B-3 (1) Pay of Officers—						
5 Organising Officers			7,500			
B-3 (2) Pay of Establishment—						
15 Assistants			13,500			
B-3 (3) Contingencies.—						
Books and Periodicals			8,000			
Other items			1,500			
Total ..			9,500			
B-3 (4) Grants-in-aid Donation contributions—						
Grant to the All-India Spinners Association for conducting the hand-spinning and weaving section of the Ahmedabad centre			8,000			
Grants to other social welfare institutions			2,500			
Total ..			10,500			
Total—B-3 Voted ..			41,000	68,000	1,00,000	....
B-4 TEXTILE LABOUR ENQUIRY COMMITTEE.						
B-4 (1) Pay of Officers .. .. *Charged* ..			*8,000*	*19,000*	....	....
B-4 (1) Pay of Officers .. .. Voted ..			300	2,000	....	....
B-4 (2) Pay of Establishment .. .. Voted ..			2,192	14,000	....	....
B-4 (3) Allowances, Honoraria etc. .. .. .. Voted ..			1,428	12,000	....	....
B-4 (4) Contingencies .. .. Voted ..			580	3,000	....	....
TOTAL—B-4 .. *Charged* ..			*8,000*	*19,000*	....	....
TOTAL—B-4 .. Voted ..			4,500	31,000	....	6,793
GRAND TOTAL ..			1,83,600	2,55,000	2,35,700	1,47,402
Charged			*28,400*	*68,000*	*48,000*	*49,414*
Voted			1,55,200	1,87,000	1,87,700	97,988

DETAILED ACCOUNT No. 47C. MISCELLANEOUS DEPARTMENTS. Inspection and Tests. C-Inspector of Steam Boilers.	Strength, 1938–39.	Strength, 1939–40.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
C-INSPECTOR OF STEAM BOILERS.			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (1,200—75—1,500)	1	1	18,000		18,000	
Inspectors 1 (400—30—900), 1 (600—20—700), 3 (400—20—600), 3 (300—20—600), ...	8	8	52,447		51,200	
Probable savings			—2,247		....	
Total .. Voted ..		..	68,200	69,000	69,200	62,522
C-(2) Pay of Establishment—						
Superintendent* and clerks (60—250)	15	15	21,995		21,472	
Servants (17—27)	11	11	2,992		2,900	
Temporary establishment			....		50	
Probable savings			—1,387		—1,622	
Total .. Voted ..			23,600	25,000	22,800	23,838
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed .. .. Voted ..		..	10,800		10,800	
Travelling allowance—ordinary .. .. Voted ..		..	6,700		6,270	
House-rent and other allowances .. Voted ..		..	4,090		4,700	
Fees to commissioners .. .. Voted ..		..	300		292	
Fees to examiners .. .. *Charged* ..		..	*600*		*600*	
Fees to examiners .. .. Voted ..		..	2,450		2,438	
Cost of passages .. .. .. Voted ..		..	560		....	
Probable savings .. .. .. Voted ..		..	—600		....	
Total .. *Charged* ..		..	*600*	*1,000*	*600*	*1,200*
Total .. Voted ..		..	24,300	23,000	24,500	23,439
C-(4) Contingencies—						
Non-contract Contingencies—						
Rents, rates and taxes		..	953		3,800	
Telephone charges		..	50			
Service postage and telegrams		..	1,400			
Office expenses and miscellaneous		..	1,675			
Other items		..	22			
Total—Voted ..			4,100	4,000	3,800	4,039
TOTAL ..			1,20,800	1,22,000	1,20,900	1,15,038
Charged ..		..	*600*	*1,000*	*600*	*1,200*
Voted ..		..	1,20,200	1,21,000	1,20,300	1,13,838

DETAILED ACCOUNT No. 47D. MISCELLANEOUS DEPARTMENTS. Statistics. D-Provincial Statistics.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.				
D-(1) Pay of Officers, etc.—Allowance to Marriage Registrar (100)	1,200	1,500	1,200	1,200
D-(2) Contingencies—				
Non-contract contingencies—				
Allowance to Roman Catholic Archbishop of Bombay	8,975		9,100	
Office expenses and miscellaneous	25			
Total ..	9,000	9,500	9,100	9,015
TOTAL .. Voted	10,200	11,000	10,300	10,215

*For numerical strength the superintendent is counted as a member of the Factory staff. His pay is divided half and half between the Factory and Steam Boiler Departments, as he is working for both.

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
F-1 DEPARTMENTAL AND OTHER EXAMINATIONS ..	*Charged* ..	*3,800*	*2,800*	*3,500*	*3,726*
	Voted ..	5,400	6,500	4,900	5,440
F-2 BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.	*Charged* ..	*200*	*200*	*200*	*200*
	Voted ..	4,900	5,000	4,600	4,718
F-3 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD	Voted ..	1,400	1,500	1,600	1,034
TOTAL ..		15,700	16,000	14,800	15,118
	Charged ..	*4,000*	*3,000*	*3,700*	*3,926*
	Voted ..	11,700	13,000	11,100	11,192

F-1. DEPARTMENTAL AND OTHER EXAMINATIONS

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
F-1 (1) Pay of Officers—Secretary (special pay 100) ..	Voted ..	....	....	....	100
F-1 (2) Pay of Establishment—					
Clerks 2 (special pay 15—25)	..	....	....		
Servants (19)	..	....	....		
Total	Voted ..	....	....	....	59
F-1 (3) Allowances, etc.—					
Travelling allowance (ordinary)	*Charged* ..	*100*		*100*	
	Voted ..	400		400	
Fees to members and assessors	*Charged* ..	*3,700*		*3,400*	
	Voted ..	3,900		3,400	
Fees for setting and valuing papers ..	*Charged* ..	....		....	
	Voted ..	....		....	
Total	*Charged* ..	*3,800*	*2,800*	*3,500*	*3,726*
	Voted ..	4,300	5,500	3,800	4,347
F-1 (4) Contingencies—					
Contract contingencies—office expenses and miscellaneous ..	..	600		640	
Non-contract contingencies—					
Service postage and telegrams	..	210		460	
Expenditure on posting of correction slips	..	200			
Other items	..	90			
Total—Voted ..		1,100	1,000	1,100	934
TOTAL	*Charged* ..	*3,800*	*2,800*	*3,500*	*3,726*
	Voted ..	5,400	6,500	4,900	5,440

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.		Budget Estimate, 1939–40.	Revised Estimate, 1938-39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.
F-2 BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.					
F-2 (1) Pay of Establishment—Temporary establishment	.. Voted ..	1,700	1,600	1,600	1,538
F-2 (2) Allowances and Honoraria—Fees for setting and valuing papers	*Charged* ..	*200*	*200*	*200*	*200*
	Voted ..	1,500	1,900	1,500	1,423
F-2 (3) Contingencies—					
Non-contract contingencies—					
Service postage and telegrams		800		1,500	
Examination charges and miscellaneous		900			
		1,700	1,500	1,500	1,757
TOTAL ..	*Charged* ..	*200*	*200*	*200*	*200*
	Voted ..	4,900	5,000	4,600	4,718
F-3 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD.					
F-3 (1) Pay of Establishment—Temporary establishment		200	200	200	106
F-3 (2) Allowances, Honoraria, etc.—					
Honoraria		200		200	
Travelling allowance (ordinary)		200		300	
Fees for setting and assessing papers		600		600	
Total ..		1,000	1,100	1,100	868
F-3 (3) Contingencies—					
Non-contract contingencies—office expenses and miscellaneous		200	200	300	60
TOTAL .. Voted ..		1,400	1,500	1,600	1,034

DETAILED ACCOUNT No. 47-G. **MISCELLANEOUS DEPARTMENTS.** **Miscellaneous.** **G-Administration of Indian Partnership Act, 1932.**		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932. **Registrar of Firms.**		Rs.	Rs.	Rs.	Rs.
G-(1) **Pay of Officers**—Registrar of Firms (special pay Rs. 100)		1,200	1,200	1,200	1,200
G-(2) **Pay of Establishment**—Clerks 1 (S. P. 30), 1 (50—5—140)		1,100	1,000	1,000	1,054
G-(3) **Contingencies**—					
Contract contingencies		....		100	
Non-contract contingencies—					
Rents, rates and taxes..		480		800	
Service postage and telegrams		120			
Total ..		600	800	900	583
TOTAL—Voted ..		2,900	3,000	3,100	2,837
DETAILED ACCOUNT No. 47-H. **MISCELLANEOUS DEPARTMENTS.** **Miscellaneous.** **H-Miscellaneous.**					
SUMMARY.					
H-1 Commissioner under the Workmen's Compensation Act ..	*Charged* ..	*200*	*500*	*500*	*110*
	Voted ..	7,800	8,000	7,200	7,275
H-2 Industrial Schools	*Charged* ..	*600*	*500*	*1,200*	*1,200*
	Voted ..	1,16,000	1,21,500	1,12,300	1,14,258
H-3 Juvenile Branch	*Charged* ..	....	....	*1,200*	*1,200*
	Voted ..	3,07,800	98,500	76,300	74,864
H-4 Backward Class Officer	*Charged* ..	....	....	*10,000*	*16,906*
	Voted ..	1 04,200	90,000	67,100	47,531
H-5 Village Improvement Scheme	Voted ..	....	....	....	52,747
TOTAL ..		5,36,600	3,19,000	2,75,800	3,16,091
	Charged ..	*800*	*1,000*	*12,900*	*19,416*
	Voted ..	5,35,800	3,18,000	2,62,900	2,96,675
H-1 COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.					
H-1 (1) Pay of Officers		....	....	....	....
H-1 (2) Pay of Establishment—					
Clerks and bailiffs 4 (45—175)		6,112		5,962	
Servants 2 (22—23)		588		540	
Temporary establishment		300		....	
Probable savings		....		—302	
Total ..	Voted ..	7,000	7,000	6,200	6,490
H-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..	*200*		*500*	
	Voted ..	100		310	
House-rent allowance and fees to assessors	Voted ..	....		90	
Total ..	*Charged* ..	*200*	*500*	*500*	*110*
	Voted ..	100	300	400	229
H-1 (4) Contingencies—					
Non-contract contingencies—					
Telephone charges		50		600	
Service postage and telegrams		500			
Books and periodicals		40			
Other charges		110			
	Total—Voted ..	700	700	600	556
TOTAL ..	*Charged* ..	*200*	*500*	*500*	*110*
	Voted ..	7,800	8,000	7,200	7,275

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous H-Miscellaneous.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
H-2 INDUSTRIAL SCHOOLS.						
Yeravda Industrial School.						
H-2 (1) Pay of Officers—						
Special pay to medical officer for medical charge (50) . Charged ..			*600*	*500*	*600*	*600*
Superintendent (200—20—600) .. Voted ..	1	1	4,500	4,500	4,300	4,020
H-2 (2) Pay of Establishment—						
Superior establishment (22—200) ..	15	16	10,771		10,672	
Inferior establishment (20—50) ..	16	16	4,575		4,549	
Temporary establishment ..			480		35	
Probable savings ..			—326		—356	
Total .. Voted ..			15,500	15,600	14,900	14,904
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) ..			360		360	
Travelling allowance (ordinary) ..			50		50	
House-rent and other allowances ..			655		655	
Rewards for service and recapture ..			635		635	
Total .. Voted ..			1,700	2,000	1,700	1,509
H-2 (4) Contingencies—						
Contract contingencies—					5,480	
Lighting charges ..			450			
Games ..			300			
Agricultural expenses ..			400			
Transfer charges ..			1,073			
Conservancy charges ..			400			
Water supply ..			1,530			
Other items ..			1,327			
Non-contract contingencies—						
Service postage and telegrams ..			150		150	
Pay of inferior servants ..			576		576	
Supplies and services—					13,294	
Rations ..			11,500			
Raw materials ..			2,000			
Medicines and hospital equipment ..			400			
Clothing and bedding ..			1,794			
Poultry farming ..			100			
Total—Voted ..			22,000	23,000	19,500	22,409
H-2 (5) Grants-in-aid, Contributions, etc.—						
Grants to industrial and reformatory institutions ..			69,725		70,000	
Maintenance of juvenile female convicts ..			175		100	
Total .. Voted ..			69,900	74,000	70,100	70,010
H-2 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 161). *Charged* ..			....	....	*+600*	*+600*
Voted ..			+2,000	+2,000	+1,400	+1,400
Add—Amount transferred from 38-Medical (page 236) .. Voted ..			+400	+400	+400	....
TOTAL .. *Charged* ..			*600*	*500*	*1,200*	*1,200*
Voted ..			1,16,000	1,21,500	1,12,300	1,14,258

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. H-Miscellaneous.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
H-3 JUVENILE BRANCH.						
H-3 (1) Pay of Officers—						
Inspector (550—25—650) .. .. .. Voted ..	1	1	7,000	6,700	6,700	1,650
H-3 (2) Pay of Establishment—						
Clerk (80–95)	1	1	1,584		1,200	
Servant (18)	1	1	216		200	
Assistant Inspector (135—5—180)	..	1	1,600			
Voted ..			3,400	1,400	1,400	798
H-3 (3) Allowances and Honoraria—Travelling allowance (ordinary) .. .. Voted ..			1,400	1,400	1,400	313
H-3 (4) Contingencies—						
Supplies and services—						
Moving charges of children	..	..	490		500	
Other items	..	..	10			
Total—Voted ..			500	500	500	531
H-3 (5) Grants-in-aid, Contributions, etc.—						
Grants to—						
The Society for the Protection of Children in Western India ..			9,500		9,500	
The Children's Aid Society			2,70,000		45,000	
Capitation grants for juveniles ordered to be detained in institutions under the Bombay Children's Act			4,000		3,000	
Bombay Province Probation and Aftercare Association ..			6,000		6,000	
Total .. Voted ..			2,89,500	84,500	63,500	68,772
H-3 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 161). *Charged* ..			....	....	*+1,200*	*+1,200*
Voted ..			+4,000	+4,000	+2,800	+2,800
Add—Amount transferred from "28-Jails and Convict settlements" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children's Act (page 161) .. Voted ..			+2,000	....	....	....
TOTAL .. *Charged* ..			....	....	*1,200*	*1,200*
TOTAL .. Voted ..			3,07,800	98,500	76,300	74,864

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
H-4 BACKWARD CLASS OFFICER.			Rs.	Rs.	Rs.	Rs.
H-4 (1) Pay of Officers— .. .. .. *Charged* ..			....	....	....	*6,195*
H-4 (2) Pay of Establishment—						
Superintendent, special pay, etc., 1 (100), 1 (10)	2	2	1,296		1,200	
Servant 1 (17)	1	1	204		180	
Leave salary			....		120	
Total .. Voted ..			1,500	1,500	1,500	1,983
H-4 (3) Allowances, Honoraria, etc. *Charged* ..			....	....	....	*711*
Voted ..			....	....	....	294
H-4 (4) Contingencies—						
Contract contingencies—						
Water charges		..	80		298	
Sports accessories		..	50			
Garden harges		..	40			
Other items		..	90			
Non-contract contingencies—						
Pay of inferior servants		..	635		762	
Rents, rates and taxes		..	1,675		6,500	
Supplies and services—						
Contingencies for food and other charges for boys		..	5,030			
Experiments in building sites		..	1,000		940	
Total—Voted ..		..	8,600	9,000	8,500	7,931
H-4 (5) Scholarships .. .. Voted ..		..	4,000	3,500	2,000	2,930
H-4 (6) Grants-in-aid, Contributions, etc.—Grants to depressed classes hostels .. .. Voted ..		..	56,600	42,500	31,600	10,893
H-4 (7) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 161). *Charged* ..		..	....	....	*+10,000*	*+10,000*
Voted ..		..	+33,500	+33,500	+23,500	+23,500
TOTAL .. *Charged* ..		..	....	....	*10,000*	*16,906*
Voted ..		..	1,04,200	90,000	67,100	47,531
H-5 VILLAGE IMPROVEMENT SCHEME.						
H-5 (1) Pay of Establishment—Temporary establishment		..	....	....	....	1,650
H-5 (2) Allowances, Honoraria, etc.		..	....	....	....	324
H-5 (3) Contingencies—						
Expenses in connection with use of cinema and publicity vans		..	....		....	
Purchase and maintenance of radio sets		..	....		....	
Total ..		..	....	....	....	14,474
H-5 (4) Grants-in-aid—Grants-in aid to district executive committees ..		..	....	....	....	36,299
TOTAL .. Voted ..		..	*	*	*	52,747
DETAILED ACCOUNT No. 47-I. MISCELLANEOUS DEPARTMENTS. Miscellaneous. I-Charges in England.						
I-1 Leave salaries and deputation pay .. High Commissioner for India *Charged* ..		..	*30,040*	*10,600*	*15,720*	*6,873*
Voted ..		..	9,280	5,880	5,000	5,989
I-2 Sterling overseas pay .. High Commissioner for India .. *Charged* ..		..	*8,960*	*9,400*	*9,080*	*11,253*
TOTAL ..		..	48,280	25,880	29,800	24,115
Charged ..		..	*39,000*	*20,000*	*24,800*	*18,126*
Voted ..		..	9,280	5,880	5,000	5,989

* Provided under "25, General Administration" (*vide* page 129).

50, Civil Works.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-Original Works—	50-A				
(i) Civil Buildings—					
Land Revenue		4,000	300	4,000	4,827
Excise		17,500	17,500	17,500	17,442
Forest		4,000	5,100	5,100	6,999
Registration		40	100	40	....
General Administration .. .. .. Charged ..		*34,000*	*31,500*	*34,000*	*37,077*
General Administration .. .. .. Voted ..		32,700	47,600	34,550	49,461
Administration of Justice		3,66,100	21,400	18,600	26,137
Jails and Convict Settlements		92,700	6,500	5,000	11,289
Police		75,800	1,41,500	1,52,800	1,93,414
Education		13,700	90,800	73,700	50,722
Medical		3,81,700	2,64,000	77,500	2,39,237
Public Health		10,800	7,500	7,500	19,712
Agriculture		3,500	3,500	3,500	1,446
Industries		52,100	47,000	45,000	50,344
Civil Works		31,000	42,400	36,050	45,154
Stationery and Printing		4,560	4,600	4,560	2,037
Miscellaneous Departments		1,10,000	22,200	1,500	3,646
Total, Civil Buildings ..		12,34,200	7,53,500	5,20,900	7,58,944
(ii) Communications (Ordinary)		2,84,000	3,74,000	2,83,500	4,30,002
(iii) Communications (Road Development Account)		35,59,500	36,51,000	33,62,000	37,90,835
(iv) Miscellaneous		....	2,000	1,100	3,178
Total, Original Works		50,77,700	47,80,500	41,67,500	49,82,959
B-Repairs—	50-B				
Repairs (Ordinary) .. .. .. Charged ..		*2,03,000*	*2,05,500*	*2,03,000*	*1,96,688*
Repairs (Ordinary) .. .. .. Voted ..		40,02,000	40,39,000	40,03,000	39,14,977
Repairs (Road Development Account) .. Voted		....	....	....	39,057
Total, Repairs ..		42,05,000	42,44,500	42,06,000	41,50,722
Total, Original Works and Repairs ..		92,82,700	90,25,000	83,73,500	91,33,681
C-Establishment*—					
Establishment (Ordinary) .. .. Charged ..	50-C	*2,47,500*	*2,38,600*	*2,69,600*	*3,51,072*
Establishment (Ordinary) .. .. Voted ..	50-C	16,36,700	16,61,100	15,92,600	17,59,732
Establishment (Central Road Fund) .. Charged ..	50-C	*27,100*	*26,200*	*26,200*	*20,575*
Establishment (Central Road Fund) .. Voted ..	50-C	11,200	9,800	9,800	5,349
D-Tools and Plant .. .. Voted ..	50-D	1,28,000	1,54,000	1,24,000	2,01,128
E-Grants-in-aid — Ordinary	50-E	8,97,200	9,21,000	8,45,000	11,30,577
E-Grants-in-aid — Road Development Account		....	....	....	31,962
F—Suspense	50-F	5,000	3,500	5,500	—12,872
G-Charges in England*—					
Establishment (Ordinary) .. .. Charged ..	50-C	*86,200*	*88,640*	*98,000*	*1,17,951*
Establishment (Ordinary) .. .. Voted ..	50-C	6,100	4,500	3,600	6,016
Establishment (Central Road Fund) .. .. Charged ..	50-C	*2,200*	*2,160*	*2,200*	*1,784*
H-Loss or gain by exchange—					
Establishment (Ordinary) .. .. Charged ..		....	*465*	....	*—611*
Establishment (Ordinary) .. .. Voted ..		....	24	....	—31
Establishment (Central Road Fund) .. .. Charged ..		....	....	....	*—9*
Establishment (Central Road Fund) .. .. Voted ..		....	....	....	....
Rounding .. .. Charged ..		....	*—65*	....	....
Rounding .. .. Voted ..		+100	+76	....	....
GRAND TOTAL ..		1,23,30,000	1,21,36,000	1,13,50,000	1,27,46,304
Charged ..		*6,00,000*	*5,93,000*	*6,33,000*	*7,24,527*
Voted ..		1,17,30,000	1,15,43,000	1,07,17,000	1,20,21,777

*The total "Charged" Ordinary Public Works Department establishment charges which will be debitable to this head for purposes of Appropriation Accounts amount to Rs. 4,63,000 and their distribution on *pro rata* basis over the several P. W. D. heads is shown on page 351.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	LAND REVENUE.						
	Minor Works.						
1	Director of Land Records			4,000			
	Total—Land Revenue ..			4,000	300	4,000	4,827
	EXCISE.						
	Minor Works.						
2	Commissioner of Excise			17,500			
	Total—Excise ..			17,500	17,500	17,500	17,442
	FOREST.						
	Minor Works.						
3	Chief Conservator of Forests, Province of Bombay ..			4,000			
	Total—Forest ..			4,000	5,100	5,100	6,999
	REGISTRATION.						
	Minor Works.						
4	Inspector-General of Registration			40			
	Total—Registration ..			40	100	40	....
	GENERAL ADMINISTRATION.						
	Minor Works.						
5	Government Houses			34,000			
6	Commissioner, Northern Division			3,400			
7	Commissioner, Central Division			23,000			
8	Commissioner, Southern Division			4,800			
9	Superintending Engineer, Northern Circle			500			
10	Superintending Engineer, Southern Circle			300			
11	Electrical Engineer to Government			700			
	Total—General Administration .. { *Charged* ..			*34,000*	*31,500*	*34,000*	*37,077*
	Voted ..			32,700	47,600	34,550	49,461

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	ADMINISTRATION OF JUSTICE.						
	New Major Works.						
12	Extensions to the High Court Buildings, Bombay ..	3,43,000	..	3,43,000			
	Minor Works.						
13	Commissioner, Northern Division	..		2,000			
14	Commissioner, Central Division	..		9,100			
15	Commissioner, Southern Division	..		4,000			
16	Superintending Engineer, Northern Circle	..		8,000			
	Total—Administration of Justice ..			3,66,100	21,400	18,600	26,137
	JAILS AND CONVICT SETTLEMENTS.						
	New Major Works.						
17	Construction of a new Sub-Jail at Nasik ..	80,000	..	40,000			
18	Construction of a new sub-jail at Nadiad	47,700		47,700			
	Minor Works.						
19	Inspector-General of Prisons	..		5000			
	Total—Jails and Convict Settlements ..			92,700	6,500	5,000	11,289
	POLICE.						
	New Major Works.						
20	Provision of a patients' lift at the Northcote Police Hospital, Bombay	16,701	..	16,000			
	Minor Works.						
21	Inspector-General of Police	..		54,600			
22	Commissioner of Police, Bombay	..		5,200			
	Total—Police ..			75,800	1,41,500	1,52,800	1,93,414

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	EDUCATION.						
	Minor Works.						
23	Director of Public Instruction	..	..	13,400			
24	Director, Sir J. J. School of Art, Bombay	..	..	300			
	Total—Education ..			13,700	90,800	73,700	50,722
	MEDICAL.						
	New Major Works.						
25	Providing additional accommodation for patients and improving the sanitary conditions at the N. M. Mental Hospital, Thana	77,575	..	77,500			
26	Quarters for 48 attendants at the Central Mental Hospital, Yeravda	47,513	..	47,500			
27	Construction of an Ayurvedic teaching school with an attached hospital, Kaira and Panch Mahals Division ..	1,00,000	..	1,00,000			
28	Construction of an Ayurvedic teaching school with an attached hospital at Belgaum	1,00,000	..	1,00,000			
	Minor Works.						
29	Surgeon-General with the Government of Bombay ..	..		56,700			
	Total—Medical ..			3,81,700	2,64,000	77,500	2,39,237

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget, Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	PUBLIC HEALTH.						
	Minor Works.						
30	Surgeon-General with the Government of Bombay ..	..		9,300			
31	Director of Public Health	..		1,500			
	Total—Public Health ..			10,800	7,500	7,500	19,712
	AGRICULTURE.						
	Minor Works.						
32	Director of Agriculture	..		2,000			
33	Director of Veterinary Services, Province of Bombay ..	..		1,500			
	Total—Agriculture ..			3,500	3,500	3,500	1,446
	INDUSTRIES.						
	New Major Works.						
34	Construction of buildings, etc., for a tanning school at Chamdewalaki Wadi at Khar—2nd stage	33,151	..	33,000			
35	Construction of additional rooms for Electrical Engineering Laboratory, Ahmedabad, in connection with the apprentice Scheme	13,000	..	13,000			
	Minor Works.						
36	Director of Industries	..		6,100*			
	Total—Industries ..			52,100	47,000	45,000	50,344
	CIVIL WORKS.						
	Minor Works.						
37	Superintending Engineer, Northern Circle	..		7,500			
38	Superintending Engineer, Central Circle	..		17,170			
39	Superintending Engineer, Deccan Irrigation Circle ..	..		100			
40	Superintending Engineer, Southern Circle	..		5,000			
41	Electrical Engineer to Government	..		1,000			
42	Consulting Public Health Engineer to Government ..			230			
	TOTAL—Civil Works ..			31,000	42,400	36,050	45,154

*This includes Rs. 3,100 on account of construction of a block of 3 rooms with a small kitchen attached and 2 separate latrines at the Sheep Breeding Farm at Poona.

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Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	STATIONERY & PRINTING.						
	Minor Works.						
43	Superintendent, Government Printing & Stationery, Bombay	..	..	4,560			
	TOTAL—Stationery and Printing ..			4,560	4,600	4,560	2,037
	MISCELLANEOUS DEPARTMENTS.						
	New Major Works.						
44	Taking over of electric installations in Government residential and non-residential buildings in the Province from the Electric Supply Companies	49,500	..	49,500			
45	Construction of a pavilion at Sholapur in connection with social amenities and industrial labour	24,000	..	24,000			
46	Construction of a workshop at Ahmedabad	15,000	..	15,000			
	Major Works in progress.						
47	Construction of a recreation pavilion for labour at Naigaum, Bombay	19,169	9,000	10,000			
48	Construction of a recreation pavilion for labour at Worli, Bombay	19,169	9,000	10,000			
	Minor Works.						
49	Chief Inspector of Certified Schools and Backward Class Officer	..		1,500			
	TOTAL—Miscellaneous Departments ..			1,10,000	22,200	1,500	3,646
	COMMUNICATIONS (ORDINARY).						
	New Major Works.						
50	Protection to Kaira town by pitching at the north-west corner of Kaira Fort wall	28,000	..	28,000			
51	Constructing a diversion of Kaira-Mehmedabad Road at Kaira Town	12,000	..	12,000			
52	Flood protective measures in connection with the Hope Bridge at Surat	50,000	..	50,000			
	Major Works in progress.						
53	Construction of a three-stage landing at Dharamtar (Alibag side), Thana Division	35,298	26,700	3,800			
54	Diverting a road from Godhra to Salia, mile 11/7 to 12/6 of Ahmedabad-Indore Road, Kaira and Panch Mahals Division	10,078	8,300	1,700			
55	Improvements to Taloda-Shahada Road (Section I from Taloda to Prakasha), Khandesh Division	2,01,315	1,95,700	5,600			
56	Dhadgaon-Shahada Road (Section IV from Dara to mile 3/7 of Shahada-Khetia Road near Mohida) Khandesh Division.	1,22,352	1,14,000	8,300			
57	Improving Sadashivgad-Kadra Road, Parts I—III, Kanara Division	2,56,337	2,42,400	10,500			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	COMMUNICATIONS (ORDINARY)—contd.						
	Major Works in progress—*contd.*						
58	Widening Belgaum-Hungund Road—Section from Kamatgi to Hungund, Bijapur Division	49,308	21,200	20,000			
59	Improvements to Section from Sholapur Border to Bijapur, Part I—Improvements to road surface of Poona-Sholapur-Bijapur-Hubli Road, Bijapur Division	91,258	39,800	25,000			
60	Improvements to Section from Bijapur to junction with Vengurla-Belgaum-Bagalkot-Bellary Road, Part I—Improvements to road surface, Bijapur Division ..	1,23,017	72,500	20,000			
61	Construction of a submersible bridge over the river Indrayani at Dehu, Poona Division	40,500	25,000	15,000			
	Minor Works.						
62	Superintending Engineer, Northern Circle	..		25,800			
63	Superintending Engineer, Central Circle	..		20,300			
64	Superintending Engineer, Southern Circle	..		28,000			
65	Superintending Engineer, Deccan Irrigation Circle ..	..		10,000			
	TOTAL—Communications (Ordinary) ..			2,84,000	3,74,000	2,83,500	4,30,002
	COMMUNICATIONS (ROAD DEVELOPMENT ACCOUNT).						
	New works.						
	Dahanu-Vihigaon Road.						
66	Causeway over the Surya river in mile 11/4 of Mahim-Manor Section—Thana Division	77,500	..	40,000			
	Sion-Chembur Road.						
67	Reconditioning and asphalting $2\frac{1}{2}''$ thick, length 7 furlongs and 610 feet, Thana Division	47,200	..	47,000			
	Bandra-Ghodbunder Road.						
68	Modernising the road surface in miles Nos. 12/8 to 18, Thana Division	90,750	..	45,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS. Original Works.**	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bhesli-Broach Road.						
69	Improvements to the road, Surat and Broach Division ..	1,78,130	..	30,000			
	Bombay-Agra Road.						
70	Providing stacking platforms for road side materials, miles 33-80, Thana Division	17,300	..	17,000			
71	Raising of the road formation in mile 48/4 of Bhiwandi-Vihigaon Section, Thana Division	814	..	800			
72	Improving dips by providing Hume pipe drains in Bhiwandi-Vihigaon Section, miles Nos. 56/5 to 58/6, Thana Division ..	4,538	..	4,500			
73	Modernising the low lying miles between Igatpuri and Ghoti of Vihigaon-Nasik Section, miles 87/0 to 91/0, Nasik Division	1,41,000	..	60,000			
	Ahmedabad-Kaira-Godhra-Indore Road.						
74	Raising and widening the bridge over the Khari river in mile No. 9/8 of Kaira-Bareja Section, Kaira and Panch Mahals Division	16,719	..	16,000			
	Kapadwanj-Bibipura Road.						
75	Reconstructing the road from miles 1 to 8, Kaira and Panch Mahals Division..	79,175	..	55,000			
	Dungri-Untadi Road.						
76	Improvements to the road, Surat and Broach Division ..	15,791	..	15,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
77	(*a*) Asphalting, etc., of length, miles 8/2 to 13 of Poona-Satara Section, Poona Division	1,13,275	..	50,000			
78	(*b*) Improving curves in the Katraj Ghat of Poona-Satara Section, Poona Division	50,000	..	50,000			
	Surat-Dhulia-Bhusawal-Edlabad-Nagpur Road.						
79	Crossing over the Anwar Nalla in Dhulia-Jalgaon Section I, Khandesh Division	53,000	..	40,000			
	Roads in Poona.						
80	Modernising roads in Poona, IV instalment	2,30,881	..	1,00,000			
81	Providing cement concrete surface on the Fitzgerald Bridge, Poona Division	20,000	..	20,000			
	Pimpalgaon-Satana-Chandor-Vinchur Road.						
82	Crossing over the Girna river at Thengoda in mile 34 (mileage from Pimpalner) of Satana-Chandor Section, Nasik Division	1,71,000	..	75,000			
	Nawapur-Borzar-Warsa-Pimpalner-Sakri Road.						
83	Causeway over the Kan river near Sakri in mile 32/5 (mileage from Dhulia) of Pimpalner-Sakri Section, Khandesh Division	23,900	..	23,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bhusawal-Yawal Road.						
84	Crossing over the Mor river in mile 3/7, Khandesh Division.	37,458	..	37,000			
	Indapur-Akluj-Sangola Road.						
85	Improvements to the road, earth work and masonry works of Velapur-Mohod Section, Sholapur Division.. ..	1,85,000	..	30,000			
	Shelarwadi to Dehu-Alandi Road.						
86	Improvements to the road, Section from Dehu to Alandi, Poona Division	25,000	..	25,000			
	Poona-Paud-Mulshi Road.						
87	Improvements to the road, Poona Division	1,03,000	..	20,000			
	Karwar-Bellary Road.						
88	Reconstructing the timber topped bridged No. 194 in mile No. 121/4 of Karwar-Bellary Road of Hubli-Annigeri Section, Dharwar Division	38,080	..	25,000			
	Sanikatta-Hebbal Road.						
89	Reconstructing timber-topped culvert No. 83-A in mile 14/1 of Madangeri-Hebbul Section, Kanara Division ..	12,704	..	12,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS.** **Original Works.**	Estimated cost.	Expenditure to end of 1938–39.	Budget Estimate 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Phaltan-Sangvi-Baramati Diksal-Raisin-Karjat-Chincholi Road.						
90	Constructing a submersible bridge across the river Nira at Shiroli in the Sangvi-Baramati Section, Nira Canals Division	98,500	..	50,000			
91	Reconstructing and substantially improving Phaltan-Sangvi Section, Nira Canals Division	1,58,142	..	50,000			
	Poona-Kadakwasla-Singhad Road.						
92	Modernising the surface with cement concrete slab in miles 3 to 4/3 of Poona-Kadakwasla Section, Poona Irrigation and Research Division..	46,271	..	46,000			
	Indapur-Akluj-Sangola Road.						
93	Crossing over the river Nira at Sarati on Indapur-Sarati Section, Nira Canals Division	1,30,012	..	50,000			
	Indapur-Baramati-Nira Road.						
94	Improvements to the portion between (*a*) Baramati and Nimgaon and (*b*) Nimgaon-Bavda Road, Nira Canals Division	70,000	..	30,000			
95	Modernizing 6 furlongs passing through Baramati, Nira Canals Division	28,507	..	28,500			
	Ahmednagar-Manmad-Malegaon Road.						
96	Constructing a causeway over Nala in mile 16/4 of Ahmednagar-Rahuri Section, Ahmednagar Division	12,319	..	12,300			
97	Constructing a bridge over Nala in mile 30/5 of Rahuri-Kolhar Section, Ahmednagar Division	24,505	..	24,500			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Hadapsar-Saswad-Nira Bridge-Lonand-Waduth-Satara Road.						
98	Construction of a submersible bridge over the river Karha in mile 20/2 in Saswad-Nira Bridge Section, Nira Canals Division	31,800	..	30,000			
	Roads in Poona.						
99	Providing and laying 10" diameter steel pipe on Fitzgerald Bridge, Poona	13,300	..	10,400			
	Works in progress.						
	Bombay-Ahmedabad Road.						
100	Constructing Talasari-Vapi Section (wanting links, miles 16½), Thana Division	3,64,871	3,14,700	50,200			
	Bombay-Rajputana Road.						
101	Causeway over the Damanganga river on Talasari-Vapi Section, Surat and Broach Division	1,21,170	5,000	67,500			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
102	Improving curves in miles 67-71 (Bhor Ghat), Poona Division	25,641	24,000	1,500			
103	Modernizing miles 3·13 on Poona-Satara Section, Poona Division	1,64,450	1,55,600	8,000			
104	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works in miles 145 to 182/3 on Section from Kolhapur to Sankeshwar, Belgaum Division	3,94,212	3,38,000	50,000			
105	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works on Section from Sankeshwar to Belgaum from miles 182/4 to 213/4, Belgaum Division	2,79,947	2,41,000	23,500			
106	Raising the level of the existing causeway over the Malaprabha river at Mugutkhan Hubli (Belgaum to mile 233 Section), Belgaum Division	1,05,000	93,200	11,800			
107	Improvements to sections from Satara border to Kolhapur, miles 131—145, Belgaum Division	1,21,290	1,12,500	7,000			
108	Asphalting the 3 miles gap—miles 264 to 266 of the Poona-Bangalore Road (Section from Dharwar to Hubli), Dharwar Division	98,366	77,400	20,900			
	Bombay-Konkan-Goa Road.						
109	Constructing bridges over the Shastri and Sonvi rivers on Hatkhamba Poladpur Road, Ratnagiri Division ..	3,29,071	1,50,700	1,78,000			
110	Constructing R. C. C. bridge over the Rajapur creek at Rajapur in Section II of Pali-Phonda Road (Rajapur-Phonda Section), Ratnagiri Division .. .	2,54,030	2,14,600	17,000			
111	Diversion of the road outside Mahad Town and constructing a bridge over the Gandhari river in mile 55 of Dharamtar-Mahableshwar Road, Ratnagiri Division ..	1,86,321	68,200	1,18,000			
112	Improving surface of the Dharamtar-Mahableshwar Road, miles 1/3 to 62 (Part I), Ratnagiri Division	4,17,641	45,700	1,20,000			
113	Improving the alignments and steep grades in miles 4/7 to 7/2 on Pen-Panvel Section including widening of the road and masonry works, Thana Division	91,562	15,000	50,000			
114	Constructing R. C. C. bridge over the Vashisti river at Chiplun on Hatkhamba-Poladpur Section, Ratnagiri Division	4,73,527	10,000	1,00,000			
115	Improving Dharamatar-Mahableshwar Road by raising certain portions in Section I from Dharamtar to Dasgaon, miles 13 to 56, Ratnagiri Division	59,163	58,000	1,000			
116	Constructing a bridge across the Kundalika river in mile 26 of Dharamtar-Mahableshwar Road, Ratnagiri Division.	88,406	75,000	13,400			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(12) Asphalting the surface of the Satara Road from Dhobi Ghat to the junction with Sholapur Road ..						
	(13) Asphalting the surface of the Shankar Shet Road from Swar Gate to Cantonment limit	4,25,375	4,22,000	3,300			
	(14) Asphalting the surface of the Nagar Road, mile 2/6½ to 2/8						
	Modernising of roads (III instalment).						
122	(1) Prince of Wales Drive						
	(2) Jamshetjee Jijibhoy Road	1,31,777	1,23,500	8,200			
	(3) Sassoon Hospital Road						

Item No.	DETAILED ACCOUNT No. 50-A—contd. CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dhulia-Bhusawal-Edlabad-Nagpur Road.						
123	Extension from Edlabad to Ichhapur—*						
	(a) Earthwork	1,14,320	85,700	28,600			
	(b) Submersible bridge over the Purna river ..	3,16,570	2,30,900	85,700†			
	(c) Other masonry works	61,531	53,500	8,000†			
		4,92,421	3,70,100	1,22,300			
	Bombay-Poona-Sholapur-Hyderabad Road.						
124	Reconstructing and substantially improving Poona-Sholapur Section from miles 5/1 to 35, Poona Division ..	1,77,155	1,59,800	17,200			
	Roads in Poona.						
125	Submersible bridge over the river Mula at Aundh, Poona Division	35,274	30,000	3,300			
	Bandra-Ghodbunder Road.						
126	Widening and raising the bridge and approaches over the Mahim Creek at Bandra	1,90,620	80,000	83,500			

* By an agreement arrived at between the Governments of Bombay and the Central Provinces, a portion of the road lying within the Bombay territory is to be constructed and maintained by the Central Provinces Government and a portion lying within the Central Provinces territory is to be constructed and maintained by the Bombay Government. The cost of construction and annual maintenance is as follows :—

	Cost of construction. Rs.	Cost of maintenance. Rs.
Road in the Bombay territory	63,225	960
Road in the Central Provinces territory	52,500	750

† Half the amount is debitable to the Reserve with the Government of India in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Alibag-Rewas Road.						
127	Modernizing road surface to meet modern traffic conditions, Thana Division	87,316	50,000	37,300			
	Madhi-Buhari Road.						
128	Improving miles 9/2 to 16/2 Surat and Broach Division ..	38,689	35,300	3,400			
	Mirjan-Madras Frontier Road.						
129	Widening the road between Kumta and Honawar, miles 42 to 52, Kanara Division	1,07,899	68,700	39,000			
	Kumta-Hubli Road.						
130	Improvements to miles 0 to 71/5, Kanara Division ..	2,13,309	1,93,100	20,000			
	Malwan-Kasal Road.						
131	Providing cross drainage works across 7 big nallas on Section from Malwan to Kankavli, Ratnagiri Division ..	1,28,991	1,18,200	10,000			
	Belgaum-Khanapur-Haliyal-Yellapur-Sirsi-Kodkini-Mysore Frontier Road.						
132	Improvements to Khanapur-Yellapur Road, Part I, Kanara Division	57,912	55,700	2,100			
133	Improvements to Khanapur-Yellapur Road, Part II, Kanara Division	22,301	20,300	1,900			
134	Improving Sirsi-Kodkini Road (improving cross drainage works), Kanara Division	59,770	47,300	12,400			
135	Improvements to road surface of Yellapur-Sirsi Section, Part I, Kanara Division	2,29,900	20,000	40,000			
136	Improvements to cross drainage works of Yellapur-Sirsi Section, Part II-A, Kanara Division	38,242	6,500	10,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Road from Dholera Town to New Dholera Port.						
137	Construction of the Road, Ahmedabad Division—						
	(*a*) Earth work and masonry works	1,00,951					
	(*b*) Brick soling with 1½″ layer of metalling ..	1,19,417					
	(*c*) Final layer of 1½″ metalling	1,12,728	2,00,000	80,000			
		3,33,096*					
	Dahanu-Jawhar Road.						
138	Improving miles 1 to 26 of Dahanu-Jawhar Road, Thana Division	1,28,947	82,700	46,100			
	Dhandhuka-Dholera Road.						
139	Diverting the portion of the road passing through Dhandhuka Town, Ahmedabad Division	19,079	16,000	3,000			
	Ahmedabad-Barwala Road.						
140	Improvements to Bavla-Bhayla Section, Ahmedabad Division	1,00,884	80,000	20,900			

*Rupees 3 lakhs are to be met from the Government of India Reserve in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.		Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Limdi-Sanjeli Road.							
141	Construction of the road, Kaira and Panch Mahals Division.		69,903	38,000	15,000			
	Anas-Katwara Road.							
142	Construction of the road, Kaira and Panch Mahals Division.		1,11,310	72,000	20,000			
	Limdi-Pethapur-Chakalia-Dohad Road.							
143	Construction of the road—Sections I to III, Kaira and Panch Mahals Division		2,86,526	1,50,000	49,000			
	Baramati-Sangvi Road.							
144	Reconstructing and substantially improving Baramati-Sangvi Road, Nira Canals Division ..		1,20,028	80,800	18,000			
145	Cross drainage works on Baramati-Sangvi Road—Section II, Nira Canals Division		78,623	20,000	48,000			
	Roads round about Ahmednagar.							
146	Modernising Provincial roads in and adjoining the Ahmednagar City and Cantonment :— .. .		2,02,951	1,82,000	6,000			
		Rs.						
	Ahmednagar-Manmad Road	28,572						
	Ahmednagar-Dhond Road	5,423						
	Poona-Ahmednagar Road	38,084						
	Ahmednagar-Paithan Road (1 mile 4 furlongs).	26,852						
	Do. (1 mile 4 furlongs to 3 miles).	30,684						
	Ahmednagar-Shevgaon Road	40,021						
	Ahmednagar-Sholapur Road	33,315						
		2,02,951						
	Ahmednagar-Manmad Road.							
147	Improvements to the causeway in mile No. 17/4 in Nagar-Rahuri Section, Ahmednagar Division ..		2,908	2,000	900			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ratnagiri-Kolhapur-Miraj-Bijapur-Hyderabad Road.						
148	Reconstructing and asphalting Bijapur-Kagwad Road and Bijapur-Shindgi Road (miles 1 and 2), Bijapur Division ..	1,43,667	55,400	50,000			
149	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the section from Kagwad to Tikota, Belgaum Division ..	1,14,329	38,000	50,000			
150	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section I, Bijapur Division ..	97,383	48,800	20,000			
151	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section II, Bijapur Division ..	1,15,855	64,000	20,000			
152	Constructing a metalled road from Shindgi to British Border via Yankanchi and Golgeri, Bijapur Division	1,03,977	22,000	25,000			
	Roads in and round about Karwar.						
153	Modernising of roads, Kanara Division	1,53,899	1,16,000	10,000			
	Kamatgi-Gadag Road.						
154	Improving the road by providing 9" of murum soling and layer of 4½" thick of metal 12 feet in width on the section from Badami to border of Dharwar District, Dharwar Division	35,507	32,300	3,100			
	Bijapur-Jath-Karad Road.						
155	Improving road surface by providing soling and metalling, where necessary, and filling up side widths on Tikota-Nagaz section, miles 14 to 28, Bijapur Division	46,392	30,500	10,000			

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
I—CHIEF ENGINEER.							
Secretariat.							
(a) Pay of Officers—							
Secretary and Deputy Secretaries ...	... *Charged* ...	*3*	*3*	*68,200*		*71,400*	
Assistant Secretary and Assistant Engineer ...	... Voted ...	2	2	17,800		17,000	
Architectural Adviser to Government (part-time)	... Voted ...	1	1	7,200		7,200	
Total ...	*Charged* ...			*68,200*	*71,400*	*71,400*	*59,614*
	Voted ...			25,000	30,600	24,200	34,757
(b) Pay of Establishment—							
Superintendents, senior assistants, junior assistants, clerks, draftsman, stenographer and typists	...	49	49	1,22,918		1,26,670	
Servants	...	15	15	4,412		4,140	
Temporary establishment	...			25,670		6,890	
Total ...	Voted ...			1,53,000	1,48,800	1,37,700	1,42,923
(c) Allowances, etc.—							
Travelling allowance	... *Charged* ...			*1,200*		*1,200*	
	Voted ...			900		900	
House-rent and other allowances... ...	... *Charged* ...			*1,300*		*3,600*	
	Voted ...			2,800		3,600	
Total ...	*Charged* ...			*2,500*	*4,800*	*4,800*	*3,551*
	Voted ...			3,700	5,400	4,500	7,706
(d) Contingencies—							
Contract contingencies—							
Carriage of records	...			130		1,450	
Purchase of books and periodicals	...			770			
Other charges	...			900			
Non-contract contingencies—							
Service postage and telegrams	...			3,200		2,950	
Total ...	Voted ...			5,000	4,400	4,400	5,332
Total, Secretariat ...				2,57,400	2,65,400	2,47,000	2,53,883
	Charged ...			*70,700*	*76,200*	*76,200*	*63,165*
	Voted ...			1,86,700	1,89,200	1,70,800	1,90,718
II—SPECIALIST OFFICERS.							
Electrical Engineer to Government.							
(a) Pay of Officers—							
Electrical Engineer to Government ...	... *Charged* ...	*1*	*1*	*24,400*		*23,200*	*21,787*
Officer on Special duty	... Voted ...	..	1	1,500		......	...
Total ...	*Charged* ...			*24,400*	*23,200*	*23,200*	*21,787*
	Voted ...			1,500	3,600	......	...
(b) Pay of Establishment—							
Clerks and draftsman	...	3	3	7,509		7,404	
Servant	...	1	1	324		310	
Temporary establishment	...			4,220		3,986	
Probable savings	...			−153			
Total ...	Voted ...			11,900		11,700	10,999
Carried over ...				37,800	26,800	34,900	32,786

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...				37,800	26,800	34,900	32,786
II—SPECIALIST OFFICERS—*contd.*							
Electrical Engineer to Government—*contd.*							
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*2,600*		*2,000*	
	Voted ...			600		100	
House-rent and other allowances	*Charged* ...			*1,100*		*1,800*	
	Voted ...			600		400	
Total ...	*Charged* ...			*3,700*	*2,800*	*3,800*	*2,491*
	Voted ...			1,200	2,900	500	430
(d) Contingencies— Non-contract contingencies—							
Miscellaneous office expenses	...			500		500	
Total ...	Voted ...			500	1,500	500	519
	Total ...			43,200	47,200	39,700	36,226
	Charged ...			*28,100*	*26,000*	*27,000*	*24,278*
	Voted ...			15,100	21,200	12,700	11,948
EXECUTIVE.							
Electrical Division.							
(a) Pay of Officers—							
Executive Electrical Engineer and Electric Inspector ...	Voted ...	1	1	5,060		4,200	
Assistant Engineer and temporary Engineer ...	Voted ...	3	2	13,640		17,300	
Total ...	Voted ...			18,700	21,500	21,500	25,102
(b) Pay of Establishment—							
Accountant, clerks, draftsman, driver and ferro-typists ...	...	15	15	23,074		22,678	
Servants	...	4	4	1,204		1,108	
Temporary establishment	...			1,16,560		1,14,716	
Probable savings	...			−638		−1,102	
Total ...	Voted ...			1,40,400	1,37,500	1,37,400	1,33,857
(c) Allowances, etc.—							
Travelling allowance	Voted ...			17,600		17,640	
House-rent and other allowances	Voted ...			8,400		9,060	
Total ...	Voted ...			26,000	28,000	26,700	28,540
(d) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes	...			1,500		7,700	
Service postage and telegrams	...			4,200			
Books and periodicals	...			50			
Carriage of records, etc.	...			200			
Miscellaneous office expenses	...			500			
Other charges	...			1,550			
Total ...	Voted ...			8,000	8,000	7,700	8,353
Total, Executive ...	Voted ...			1,93,100	1,95,000	1,93,300	1,95,852
Probable savings on account of bringing the temporary staff in the Electrical Branch on a permanent footing ...	Voted ...			−18,500		−700	
Grand Total, Electrical Branch ...				2,17,800	2,42,200	2,32,300	2,32,078
	Charged ...			*28,100*	*26,000*	*27,000*	24,278
	Voted ..			1,89,700	2,16,200	2,05,300	2,07,800

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
II—SPECIALIST OFFICERS—*concld.*							
Establishment for the Government Central Stores, Workshop and Training Centre, Dapuri Sub-Division.							
(a) Pay of Officers—							
Temporary Engineer	Voted ...	1	1	3,900	12,400	16,500	16,500
(b) Pay of Establishment—							
Temporary establishment	Voted ...			24,400	39,100	41,400	40,348
(c) Allowances, etc.—							
Travelling allowance	Voted ...			3,000	2,600	3,400	3,307
(d) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams	...			1,200		2,800	
Books and periodicals	...			50			
Carriage of records, etc.	...			100			
Miscellaneous office expenses	...			340			
Medicine and hospital charges	...			610			
Other charges	...			500			
Total ...				2,800	2,800	2,800	2,686
Deduct—Moiety of the cost of pay and travelling allowance of the Executive Mechanical Engineer and Works Manager debitable to the head "39-Public Health"	Voted ...			......	−6,500	−8,900	−8,476
Total ...	Voted ...			34,100	50,400	55,200	54,365
NORTHERN CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*	*22,200*		*23,400*	
Assistant Engineer	Voted ...	1	1	7,500		7,200	
Total	*Charged* ...	...		*22,200*	*22,200*	*23,400*	*23,723*
	Voted ...			7,500	7,500	7,200	6,980
(b) Pay of Establishment—							
Clerks and draftsman	...	11	11	16,614		16,590	
Servants	...	7	7	2,032		1,915	
Temporary establishment	...			2,854		2,595	
Total ...	Voted ...			21,500	22,000	21,100	20,863
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*2,660*		*2,720*	
	Voted ...			800		600	
House-rent and other allowances	*Charged* ...			*540*		*1,980*	
	Voted ...			4,800		4,400	
Total ...	*Charged* ...	...		*3,200*	*4,000*	*4,700*	*5,274*
	Voted ...	...		5,600	5,000	5,000	5,450
(d) Contingencies—							
Contract contingencies	...			600		800	
Non-contract contingencies— Miscellaneous office expenses	...			1,000		1,000	
Total ...	Voted ...			1,600	2,000	1,800	1,786
Total—Superintending Engineer	...			61,600	62,000	63,200	64,076
	Charged ...			*25,400*	*26,600*	*28,100*	*28,997*
	Voted ...			36,200	36,000	35,100	35,079

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE—*contd.*						
CONSTRUCTION.						
IV—Executive.						
(a) Pay of officers—						
Executive Engineers ... ... *Charged* ...	*6*	*4*	*60,500*		*72,700*	
Assistant Engineers and Deputy Engineers Voted ...	21	19	1,12,300		1,20,700	
Total ... *Charged* ...			*60,500*	*56,600*	*72,700*	*79,757*
Total ... Voted ...			1,12,300	1,18,300	1,20,700	1,08,121
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen, storekeepers and telephone operator	148	142	2,50,443		2,43,970	
Chowkidars, mechanics, carpenters, fitter, polishman, gatekeepers and hamals	25	25	11,590		11,299	
Servants	23	23	4,832		4,682	
Temporary establishment			82,135		80,929	
Probable savings			−5,000		−3,580	
Total ... Voted ...			3,44,000	3,37,300	3,37,300	3,34,469
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*7,420*		*9,670*	
Travelling allowance Voted ...			42,474		46,929	
House-rent and other allowances ... ... *Charged* ...			*1,080*		*4,130*	
House-rent and other allowances Voted ...			25,926		20,871	
Total ... *Charged* ...			*8,500*	*9,400*	*13,800*	*13,373*
Total ... Voted ...			68,400	68,000	67,800	70,389
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates taxes			1,700		29,000	
Service postage and telegrams			13,000			
Books and periodicals			300			
Carriage of records			1,500			
Miscellaneous office expenses			6,500			
Other charges			7,000			
Pay of inferior servants			2,300	......	2,300	...
Total ... Voted ...			32,300	37,900	31,300	34,982
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ... Voted ...			−11,000	−8,500	−8,400	−7,923
Total, Executive ...			6,15,000	6,19,000	6,35,200	6,38,740
Charged ...			*69,000*	*66,000*	*86,500*	*93,130*
Voted ...			5,46,000	5,53,000	5,48,700	5,47,960
Probable Savings ... Voted ...			... ..	......	−800	...
GRAND TOTAL—Northern Circle ...			6,76,600	6,71,000	6,97,600	7,05,166
Charged ...			*94,400*	*92,000*	*1,14,600*	*1,22,127*
Voted ...			5,82,200	5,89,000	5,83,000	5,83,039

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
CENTRAL CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*	*21,800*		*22,300*	
Assistant Engineer	Voted ...	1	1	7,500		7,200	
Total ...	*Charged* ...			*21,800*	*21,000*	*22,300*	*25,703*
	Voted ...			7,500	7,200	7,200	6,980
(b) Pay of Establishment—							
Clerks and draftsman	...	12	12	17,888		17,637	
Servants	...	7	7	1,512		1,512	
Temporary establishment	...			4,800		4,651	
Total ...	Voted ...			24,200	23,500	23,800	23,298
(c) Allowances, etc.							
Travelling Allowance	*Charged* ...			*2,300*		*2,400*	
	Voted ...			2,000		2,000	
Total ...	*Charged* ...			*2,300*	*2,600*	*2,400*	*3,059*
	Voted ...			2,000	2,000	2,000	1,896
(d) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams	...			1,300		3,100	
Books and periodicals	...			150			
Carriage of records	...			200			
Miscellaneous office expenses	...			250			
Other charges	...			1,300			
Total ...	Voted ...			3,200	3,300	3,100	3,962
Total, Superintending Engineer	...			61,000	59,600	60,800	64,898
	Charged ...			*24,100*	*23,600*	*24,700*	*28,762*
	Voted ...			36,900	36,000	36,100	36,136
CONSTRUCTION.							
IV—Executive.							
(a) Pay of Officers—							
Executive Engineers	*Charged* ...	*5*	*2*	*24,300*		*66,700*	
Assistant Engineers and Deputy Engineers ...	Voted ...	19	16	1,02,100		1,12,900	
Total ...	*Charged* ...			*24,300*	33,400	*66,700*	*67,542*
	Voted ...			1,02,100	1,19,400	1,12,900	1,16,566
Carried over	...			1,26,400	1,52,800	1,79,600	1,84,108

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			1,26,400	1,52,800	1,79,600	1,84,108
CONSTRUCTION—contd.						
IV—Executive—contd.						
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers ...	159	154	2,62,510		2,64,417	
Chowkidars ...	4	4	768		768	
Servants ...	29	29	5,544		5,544	
Temporary establishment ...			90,378		90,386	
Probable savings ...			– 6,000		–13,615	
Total ... Voted ...			3,53,200	3,50,300	3,47,500	3,51,741
(c) Allowances, etc.—						
Travelling allowance ... *Charged* ...			*4,800*		*10,900*	
Travelling allowance ... Voted ...			61,780		56,760	
House-rent and other allowances ... Voted ...			720		540	
Total ... *Charged* ...			*4,800*	*5,000*	*10,900*	*13,337*
Total ... Voted ...			62,500	58,700	57,300	56,876
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes ...			24		23,500	
Service postage and telegrams ...			12,400			
Books and periodicals ...			370			
Carriage of records ...			2,300			
Miscellaneous office expenses ...			8,750			
Other charges ...			450			
Pay of inferior servants ...			2,706		2,700	
Total ... Voted ...			27,000	28,600	26,200	27,784
Total, Executive ...			5,73,900	5,95,400	6,21,500	6,33,846
Charged ...			*29,100*	*38,400*	*77,600*	*80,879*
Voted ...			5,44,800	5,57,000	5,43,900	5,52,967
Probable savings ... Voted ...			......	......	– 800	...
GRAND TOTAL—Central Circle ...			6,34,900	6,55,000	6,81,500	6,98,744
Charged ...			*53,200*	*62,000*	*1,02,300*	*1,09,641*
Voted ...			5,81,700	5,93,000	5,79,200	5,89,103
SOUTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... *Charged* ...	*1*	*1*	*21,000*		*21,000*	
Assistant Engineers and Deputy Engineers ... Voted ...	1	1	5,900		5,700	
Total ... *Charged* ...			*21,000*	*20,800*	*21,000*	*25,821*
Total ... Voted ...			5,900	5,900	5,700	4,932
Carried over ...			26,900	26,700	26,700	30,753

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1938–39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			26,900	26,700	26,700	30,753
SOUTHERN CIRCLE—*contd.*						
III—Superintending Engineer—*contd.*						
(b) Pay of Establishment—						
Overseers Clerks and draftsmen	10	11	15,688		13,648	
Chowkidar	1	1	180		180	
Servants	6	6	1,140		1,140	
Temporary establishment			792		432	
Total...Voted ...			17,800	18,400	15,400	16,097
(c) Allowances, etc.—						
Travelling allowance ... ... Charged ...			*2,600*		*2,800*	
Voted ...			1,000		1,000	
Total ... Charged ...			*2,600*	*3,200*	*2,800*	*2,519*
Voted ...			1,000	1,300	1,000	1,055
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			700		1,480	
Books and periodicals			80			
Carriage of records			200			
Miscellaneous office expenses			250			
Other charges			250			
Pay of inferior servants			120		120	
Total—Voted ...			1,600	2,000	1,600	1,542
Total—Superintending Engineer ...			49,900	51,600	47,500	51,966
Charged ...			*23,600*	*24,000*	*23,800*	*28,340*
Voted ...			26,300	27,600	23,700	23,626
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*4*	*5*	*64,300*		*51,800*	
Assistant Engineers and Deputy Engineers ... Voted ...	20	20	1,02,700		1,06,900	
Total ... *Charged* ...			*64,300*	*50,200*	*51,800*	*45,414*
Voted ...			1,02,700	1,03,000	1,06,900	1,12,124
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers	126	122	1,94,400		2,04,310	
Chowkidars	8	8	1,464		1,476	
Servants	17	17	3,240		3,252	
Temporary establishment			69,516		53,241	
Probable savings			—1,820		—7,079	
Total...Voted ...			2,66,800	2,62,700	2,55,200	2,65,984
Carried over ...			4,33,800	4,15,900	4,13,900	4,23,522

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939–40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...				4,33,800	4,15,900	4,13,900	4,23,522
CONSTRUCTION—*concld.*							
IV—Executive—*concld.*							
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*9,100*		*8,700*	
	Voted ...			62,490		55,290	
House-rent and other allowances	Voted ...			310		110	
Total ...	*Charged* ...			*9,100*	*8,300*	*8,700*	*7,032*
	Voted ...			62,800	56,000	55,400	57,734
(d) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes	...			680			
Service postage and telegrams	...			10,200			
Books and periodicals	...			220			
Carriage of records	...			2,800		15,400	
Miscellaneous office expenses	...			4,910			
Other charges	...			1,690			
Pay of inferior servants	...			1,100		1,400	
Total ...	Voted ...			21,100	24,000	16,800	20,318
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ...	Voted ...			−9,900	−3,900	−4,200	−3,845
Total—Executive ...				5,16,900	5,00,300	4,90,600	5,04,761
	Charged ...			*73,400*	*58,500*	*60,500*	*52,446*
	Voted ...			4,43,500	4,41,800	4,30,100	4,52,315
Probable savings	Voted ...			......	......	−500	...
GRAND TOTAL—Southern Circle ...				5,66,800	5,51,900	5,37,600	5,56,727
	Charged ...			*97,000*	*82,500*	*84,300*	*80,786*
	Voted ...			4,69,800	4,69,400	4,53,300	4,75,941
DECCAN IRRIGATION CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*	*22,300*		*23,500*	
Assistant Engineer	Voted ...	1	1	7,000		6,700	
Total ...	*Charged* ...			*22,300*	*21,900*	*23,500*	*22,306*
	Voted ...			7,000	6,700	6,700	6,587
(b) Pay of Establishment—							
Overseers, clerks and draftsman	...	16	17	20,688		19,020	
Servants	...	7	7	1,548		1,548	
Temporary establishment	...			2,364		2,532	
Total...	Voted ...			24,600	23,100	23,100	19,767
Carried over ...				53,900	51,700	53,300	48,660

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DECCAN IRRIGATION CIRCLE—*concld.*						
III—Superintending Engineer—*concld.*						
Brought forward ...			53,900	51,700	53,300	48,660
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*2,400*		*2,600*	
Voted ...			900		1,000	
Total ... *Charged* ...			*2,400*	*2,600*	*2,600*	*2,510*
Total ... Voted ...			900	1,000	1,000	669
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			1,600		2,800 (Service postage and telegrams to Other charges)	
Books and periodicals			200			
Carriage of records, etc.			400			
Other charges			600			
Total ...			2,800	3,700	2,800	2,743
Total...Voted ...			2,800	3,700	2,800	2,743
Total, Superintending Engineer ...			60,000	59,000	59,700	54,582
Charged ...			*24,700*	*24,500*	*26,100*	*24,816*
Voted ...			35,300	34,500	33,600	29,766
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers and Assistant Executive Engineers ... ... *Charged* ...	*5*	*4*	*57,200*		*65,300*	
Assistant Engineers and Deputy Engineers ... Voted ...	21	16	92,300		1,07,700	
Total ... *Charged* ...			*57,200*	*65,300*	*65,300*	*61,710*
Total ... Voted ...			92,300	1,07,700	1,07,700	1,10,762
(b) Pay of Establishment—						
Supervisors, overseers, clerks, accountants, draftsmen and store-keepers ...	143	141	2,43,416		2,41,710	
Chowkidars	5	5	972		972	
Servants	25	25	5,040		5,040	
Temporary establishment			1,48,472		1,52,778	
Probable savings			−9,000		−5,000	
Total ... Voted ...			3,88,900	3,95,500	3,95,500	3,98,622
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*8,500*		*11,000*	
Voted ...			62,000		64,800	
Total ... *Charged* ...			*8,500*	*11,000*	*11,000*	*12,152*
Total ... Voted ...			62,000	64,800	64,800	60,899
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			450		25,200 (Rents, rates and taxes to Other charges)	
Service postage and telegrams			12,000			
Books and periodicals			300			
Carriage of records, etc.			3,500			
Miscellaneous Office expenses			6,400			
Other charges			3,550			
Pay of inferior servants			1,400		1,000	
Total ... Voted ...			27,600	26,200	26,200	27,221
Total—Executive ...			6,36,500	6,70,500	6,70,500	6,71,396
Charged ...			*65,700*	*76,300*	*76,300*	*73,892*
Voted ...			5,70,800	5,94,200	5,94,200	5,97,504
Probable savings ... ... Voted ...			−5,000	−1,000	−1,000	...
Grand Total, Deccan Irrigation Circle ...			6,91,500	7,28,500	7,29,200	7,25,978
Charged ...			*90,400*	*1,00,800*	*1,02,400*	*98,708*
Voted ...			6,01,100	6,27,700	6,26,800	6,27,270

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.		Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...							
Establishment—Central Road Fund—							
(a) Pay of Officers—							
Superintending Engineer, Road Development ..	Charged ..	*1*	*1*	*23,600*		*22,400*	
Assistant Engineer	Voted ..	1	1	4,800		4,600	
Total ..	Charged ..			*23,600*	*22,400*	*22,400*	*17,637*
	Voted ..			4,800	4,600	4,600	2,554
(b) Pay of Establishment—							
Temporary establishment	..			2,400		1,700	
Total ..	Voted ..			2,400	1,700	1,700	1,472
(c) Allowances, etc.—							
Travelling allowance	Charged ..			*2,960*		*2,900*	
	Voted ..			1,200		1,000	
House-rent and other allowances	Charged ..			*540*		*900*	
	Voted ..			2,300		2,000	
Total ..	Charged ..			*3,500*	*3,800*	*3,800*	*2,939*
	Voted ..			3,500	3,000	3,000	1,150
(d) Contingencies—							
Non-contract contingencies	Voted ...			500		500	
Total ...	Voted ...			500	500	500	173
Total, Establishment—Central Road Fund				38,300	36,000	36,000	25,925
	Charged ...			*27,100*	*26,200*	*26,200*	*20,576*
	Voted ...			11,200	9,800	9,800	5,349

DETAILED ACCOUNT No. 50-C. Establishment.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Provision for Officiating pay of the officers of the Bombay Service of Engineers acting as Executive Engineers	Voted ...	10,000	......	......	
Provision for officers reverting from deputation to the Public Works Department	Charged ...	......	......	*8,800*	
	Voted ..	......	......	5,700	
Passage pay	Charged ...	*3,700*	*600*	*600*	
Fees for professional examinations of Assistant Executive and Assistant Engineers.	Charged ...	*200*	*200*	*200*	
	Voted ...	100	100	100	
Provision for officers on leave	Charged ...	......	......	*12,300*	
Provision for appointments to the Bombay Service of Engineers, Class I	Voted ...	7,200	......	5,400	
Provision for appointments to Bombay Service of Engineers, Class II.	Voted ...	9,000	......	......	
Probable savings on account of leave allowances to be paid in England, etc.	Charged ...	*−34,200*	......	*−56,400*	
Probable savings on account of Sub-Divisional Clerks excluding those in the El. Branch being made permanant	Voted ...	−8,200	......	......	
Share of cost of establishment of the Consulting Surveyor to Government for work done in connection with the work of layout of Government lands at Colaba	Voted ...	1,000	......	......	
Lump sum charges creditable to other Governments, Departments, etc.—					
(a) Establishment charges payable to District Local Boards on account of Provincial Works carried out by them ...	Voted ...	19,000	13,000	13,000	17,369
(b) Amount kept under suspense	Charged ...	......	......	......	*3*
	Voted ...	......	......	......	9
Total, Charges in India ...		31,25,200	32,22,900	32,06,100	32,70,245
	Charged ...	*4,30,600*	*4,66,500*	*4,98,500*	*5,19,285*
	Voted ...	26,94,600	27,56,400	27,07,600	27,50,960
Charges in England—					
(a) Leave salaries and deputation pay—					
High Commissioner for India	Charged ...	*49,300*	*49,800*	*50,840*	
	Voted ...	12,200	5,320	2,440	
(b) Sterling overseas pay—(Ordinary)—					
High Commissioner for India	Charged ...	*36,940*	*38,740*	*47,200*	
	Voted ...	......	3,600	4,800	
(b) Sterling overseas pay—(Central Road Fund)— High Commissioner for India	Charged ...	*2,160*	*2,160*	*2,160*	
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Government Central Store, Workshop and Training Centre, Dapuri, debitable to the head "39-Public Health"	Voted ...	−6,100	−4,420	−3,640	
Total, Charges in England ...		94,500	95,200	1,03,800	1,25,752
	Charged ...	*88,400*	*90,700*	*1,00,200*	*1,19,735*
	Voted ...	6,100	4,500	3,600	6,017
Loss or gain by exchange—					
Establishment	Charged ...	......	*465*	......	*−620*
	Voted ...	......	−24	......	−31
Grand Total—Ordinary establishment charges in India and England ...		32,19,700	33,18,100	33,09,900	33,95,346
	Charged ...	*5,19,000*	*5,57,200*	*5,98,700*	*6,38,400*
	Voted ...	27,00,700	27,60,900	27,11,200	27,56,946

DETAILED ACCOUNT No. 50-C. Establishment.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Establishment charges recoverable from other Governments, Departments, etc.—					
(a) Other Departments	Voted ...	-10,200		-5,400	
(b) Military Engineer Services	Voted ...	-900		-900	
(c) Posts and Telegraphs	Voted ...	-23,500		-22,200	
(d) 50, Civil Works—Central	*Charged* ...	......		*-4,600*	
	Voted ...	-67,400		-1,05,000	
(e) 33, Crown Representative	*Charged* ...	......		......	
	Voted ...	-2,200		-2,700	
(f) 32, Ecclesiastical	*Charged* ...	*-5,700*		......	
(g) Secretariat charges on works carried out by the Poona Water Works Division	Voted ...	-3,700		-4,300	
(h) Secretariat charges on works debitable to the head "80, B. D. S."	Voted ...	-1,700		-6,700	
(i) Secretariat charges on works debitable to the head "70, Capital Outlay"	Voted ...	-460		......	
(j) Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one overseer debitable to the head "80, B. D. S." ...	*Charged* ...	*-3,300*		*-3,700*	
	Voted ...	-5,200		-5,100	
	Carried over ...	1,25,460		1,60,600	

DETAILED ACCOUNT No. 50-C. Establishment.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,25,460		1,60,600	1,60,600
Establishment charges recoverable from other Governments, Departments, etc.—*concld.*					
(k) Cost of pay of the Superintending Engineer, Deccan Irrigation Circle, and his office debitable to the head "39, Public Health" for administration of the Poona Water Works Division.	*Charged* ..	....		*—3,400*	
	Voted ..	....		—4,400	
(l) District Local Boards	Voted ...	—18,000		—1,400	
(m) Charges for review of projects	Voted ...	—12,700		—9,800	
(n) Contribution works	Voted ...	—53,540		—43,100	
(o) Supervision charges on the cost of water purchased from the Bombay Municipality in connection with the Salsette Water Supply Scheme	Voted ...	—38,000		—33,000	
(p) Supervision charges on the cost of electric energy purchased from Messrs. The Tata Hydro-Electric Supply Company in connection with the Ambernath Electric Supply Scheme	Voted ...	—200		—200	
(q) Establishment charges on minor Irrigation Works under the head "18-A—Civil" to be carried out by the Public Works Department.	*Charged* ...	*—41,000*		*—76,000*	
	Voted ...	—1,89,000		—3,08,000	
(r) Establishment charges on the Works under the head "39—Public Health" to be carried out by the Public Works Department.	*Charged* ...	*—5,000*		*—4,000*	
	Voted ...	—21,000		—17,000	
(s) Establishment charges on the works under the head "70—Capital Outlay" to be carried out by the Public Works Department.	*Charged* ...	*—1,000*		*—1,000*	
	Voted ...	—2,000		—6,000	
(t) Establishment charges on works to be financed from the Provincial Road Fund	Voted ...	—1,38,000		—85,000	
Total—Establishment charges recoverable from other Governments, Departments, etc. ...		—6,43,700	—7,31,600	—7,52,900	—4,60,509
	Charged ...	*—56,000*	*—91,200*	*—92,700*	*—33,823*
	Voted ...	—5,87,700	—6,40,400	—6,60,000	—4,26,686
Grand Total—Net ordinary establishment charges in India and England		25,76,000	25,86,500	25,57,000	29,34,837
	Charged ...	*4,63,000*	*4,66,000*	*5,06,000*	*6,04,577*
	Voted ...	21,13,000	21,20,500	20,51,000	23,30,260
Distribution of above Establishment charges.					
1. XVII—Irrigation, etc.	*Charged* ..	*52,000*	*62,000*	*62,000*	*79,906*
	Voted ..	2,40,000	2,53,000	2,53,000	4,15,843
2. 18—Other revenue expenditure, etc.	*Charged* ..	*10,000*	*14,000*	*14,000*	*15,846*
	Voted ..	46,000	56,000	56,000	68,833
3. 50—Civil Works	*Charged* ..	*3,63,000*	*3,56,000*	*3,96,000*	*4,90,762*
	Voted ..	16,54,000	16,75,500	16,06,000	17,71,066
4. 52—Bombay Development Scheme	*Charged* ..	*29,000*	*14,000*	*14,000*	*7,716*
	Voted ..	1,34,000	56,000	56,000	19,948
5. 68—Construction of Irrigation, etc.	*Charged* ..	*9,000*	*20,000*	*20,000*	*10,214*
	Voted ..	39,000	80,000	80,000	54,004
6. 81—Civil works not charged to revenue	*Charged* ..	....	....	....	*133*
	Voted ..	....	....	....	566
		25,76,000	25,86,500	25,57,000	29,34,837
	Charged ..	*4,63,000*	*4,66,000*	*5,06,000*	*6,04,577*
	Voted ..	21,13,000	21,20,500	20,51,000	23,30,260

Item No.	DETAILED ACCOUNT No. 50-D. CIVIL WORKS. Tools and Plant.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	D-Tools and Plant—				
	Northern Circle	57,000		48,000	
	Central Circle	63,000		73,000	
	Southern Circle	47,000		48,000	
	Deccan Irrigation Circle	24,000		22,000	
	Electrical Circle	9,000		9,000	
	Total ..	2,00,000		2,00,000	
	Deduct—Transfers—				
	Central Heads .. (at percentage rate)	—12,000		—16,000	
	Provincial Road Fund .. (at percentage rate)	—17,000		—11,000	
	Other Provincial Heads (pro-rata)	—43,000		—49,000	
	Net Total.. ..	1,28,000	1,54,000	1,24,000	2,01,128

Item No.	DETAILED ACCOUNT No. 50-E. CIVIL WORKS. Grants-in-aid.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
1	Grants to local boards for local public works—				
	(a) Commissioner, Northern Division	*		2,19,400	
	(b) Commissioner, Central Division			3,55,200	
	(c) Commissioner, Southern Division	8,16,800		2,21,400	
2	Grant-in-aid to the Mahableshwar Municipality for the upkeep of certain roads and rides outside the Municipal limits	500		500	
3	Grants-in-aid on account of percentage charges for non-sanitary works executed for District Local Boards and Municipalities through the Public Works Department agency :—				
	Superintending Engineer, Central Circle .. .. Rs. 5,390			546	
	Do. do. Southern Circle 566			....	
	Do. do. Northern Circle			1,554	
		5,956			
4	Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department	25,000		25,000	
5	Grant-in-aid towards the maintenance of electric installation in the Prince of Wales Museum, Bombay, and the Quarters attached to it ..	200		200	
6	Grants-in-aid to local bodies on account of establishment and tools and plant charges in respect of Public Health works carried out by the Public Works Department :—				
	Superintending Engineer, Northern Circle			....	
	Do. do. Central Circle			11,400	
	Do. do. Deccna Irrigation Circle ..			3,500	
	Do. do. Southern Circle	48,655		4,700	
7	Grant-in-aid on account of current repairs to the Lady Doctors' quarters in the compound of the Civil Hospital, Godhra	89			
8	Government contribution to the Ahmedabad Municipality for the maintenance of the roads leading from Ahmedabad City and Railway Station to Shahibag and the Cantonment	....		1,500	
9	Grant-in-aid to the District Local Board, Kolaba, for repairs to a section of Cheul-Roha Road	....		100	
	Total ..	8,97,200	9,21,000	8,45,000	11,62,539†

*This is inclusive of Rs. 20,800 for grant to the District Local Board, West Khandesh, on account of special repairs to the Tapti Causeway.

†Includes Rs. 31,962 on account of grant-in aid debitable to the Central Road Development Account.

Item No.	DETAILED ACCOUNT No. 50—F. **CIVIL WORKS.** **Suspense.**	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Stock—						
	Superintending Engineer, Central Circle	....	....	4,800		4,800	
	Superintending Engineer, Southern Circle ..	....	....	....		400	
2	London stores	....	....	....		....	
3	Other suspense accounts—						
	Superintending Engineer, Central Circle	....	....	200		200	
	Superintending Engineer, Southern Circle ..	....	....	....		100	
	TOTAL ..	....	....	5,000	3,500	5,500	—12,872

52-BOMBAY DEVELOPMENT SCHEME.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
1-Original Works		....	3,36,800	4,50,000	4,96,600	34,699
2-Repairs		52A.	4,24,000	3,51,000	3,72,300	2,43,130
3-Establishment	*Charged* ..	....	*29,000**	*14,000*	*14,000*	*7,716*
	Voted ..	....	3,10,900	1,54,000	1,61,700	97,986
4-Tools and Plant		....	10,000	4,000	4,000	2,302
5-Suspense		....	....	....	....	....
Rounding ..Voted ..		....	+300	....	+400	....
TOTAL ..			11,11,000	9,73,000	10,49,000	3,85,833
Charged ..			*29,000*	*14,000*	*14,000*	*7,716*
Voted ..			10,82,000	9,59,000	10,35,000	3,78,117

* For the purposes of Appropriation Accounts these charges will be watched under the head "50—Civil Works", *vide* foot-note on page 317.

DETAILED ACCOUNT No. 52-A. BOMBAY DEVELOPMENT SCHEME.	Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1-Original Works—						
(*a*) Land acquisition expenditure including law charges in connection with Suburban Scheme (in charge of the Revenue Department)	....	....	3,000			
(*b*) Other works (in charge of the Public Works Department)—						
(*i*) Improvements to Development Department Chawls	10,49,005	3,46,500	3,11,000			
(*ii*) Provision of 710 additional storage tanks on occupied Development Department Chawls.	1,26,100	....	....			
(*iii*) Miscellaneous small works in connection with Suburban Schemes, etc.	....	....	18,000			
(*iv*) Maintenance of anti-malarial measures etc. in Blocks I, II and VII	....	....	4,800			
Total ..	....	....	3,36,800	4,50,000	4,96,600	34,699
2-Repairs—			4,24,000	3,51,000	3,72,300	2,43,130
Total, Original Works and Repairs ..	....	....	7,60,800	8,01,000	8,68,900	2,77,829

DETAILED ACCOUNT No. 52-A. **BOMBAY DEVELOPMENT SCHEME.**		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
3-Establishment—					
(1) Revenue establishment of chawls—					
(*a*) Pay of officers	..	4,080		4,775	
(*b*) Pay of establishment	..	92,120		83,895	
(*c*) Allowances, etc.	..	12,340		14,150	
(*d*) Contingencies	..				
Service postage and telegrams	..	100			
Telephone charges	..	210			
Books and periodicals	..	300			
Electric charges	..	100			
Law charges	..	300			
Other charges	..	1,150		2,680	
	Total—Voted ..	1,10,700	97,800	1,05,500	78,038
(2) Ordinary establishment charges debitable on pro-rata basis ..	*Charged* ..	*29,000*	*14,000*	*14,000*	*7,716*
	Voted ..	1,34,000	56,000	56,000	19,948
(3) Supervision charges in connection with Ambernath Electric Supply Scheme	Voted ..	200	200	200	....
(4) Brokerage charges (Revenue Department)	Voted ..	66,000	....	....	....
	TOTAL, Establishment ..	3,39,900	1,68,000	1,75,700	1,05,702
	Charged ..	*29,000*	*14,000*	*14,000*	*7,716*
	Voted ..	3,10,900	1,54,000	1,61,700	97,986

54-FAMINE.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
54-A, FAMINE RELIEF ..	*Charged* ..	....	....	....	*5,757*
	Voted ..	....	3,34,000	3,34,000	7,06,052
54-B, TRANSFERS TO FAMINE RELIFF FUND ..	*Charged* ..	....	*1,00,000*	*2,48,000*	*6,50,915*
GRAND TOTAL ..		....	4,34,000	5,82,000	13,62,724
	Charged ..	....	*1,00,000*	*2,48,000*	*6,56,672*
	Voted ..	....	3,34,000	3,34,000	7,06,052

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55-SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-Superannuation and retired allowances	*Charged*		*3,70,000*	*3,24,000*	*2,40,000*	*2,45,157*
	Voted	55-A	81,37,000	79,57,000	79,16,000	77,06,237
B-Compassionate allowances	*Charged*		*5,000*	*5,000*	*5,000*	*4,525*
	Voted	55-B	55,000	55,000	55,000	52,141
C-Gratuities	Voted	55-C	21,000	47,000	43,000	80,634
D-Pensions for distinguished and meritorious services or for political considerations	*Charged*		*11,000*	*11,000*	*13,000*	*10,230*
E-Covenanted Civil Service Pensions	*Charged*	55-E	*1,05,000*	*1,05,000*	*90,000*	*89,124*
F-Donations to service funds	Voted		18,000	19,000	15,000	17,914
G-Donations to Provident Funds	*Charged*		*3,000*	*5,000*	*5,000*	*4,405*
	Voted	55-G	21,000	23,000	23,000	23,886
H-Equated Payments of commuted value of pension transferred from capital	*Charged*		*4,51,000*	*4,34,000*	*4,37,000*	*4,06,109*
	Voted	55-H	7,61,000	6,75,000	6,83,000	5,89,518
I-Charges in England	*Charged*		*23,60,000*	*23,08,000*	*24,22,000*	*22,48,515*
	Voted	55-I	3,08,000	2,88,000	3,42,000	3,02,672
J-Loss or Gain on Exchange	*Charged*		....	*12,000*	....	*—11,650*
	Voted		....	1,000	....	—1,568
K-*Deduct*—Actual amount of pensions recovered from other Governments	*Charged*		*—3,40,000*	*—3,40,000*	*—3,40,000*	*—3,22,726*
	Voted		—2,90,000	—2,90,000	—2,90,000	—2,99,470
L-*Deduct*—Pensionary charges transferred to Commercial Departments	*Charged*		*—6,000*	*—8,000*	*—8,000*	*—9,596*
	Voted	55-L	—28,000	—31,000	—31,000	—48,844
		TOTAL	1,19,62,000	1,16,00,000	1,16,20,000	1,10,87,213
	Charged		*29,59,000*	*28,56,000*	*28,64,000*	*26,64,093*
	Voted		90,03,000	87,44,000	87,56,000	84,23,120

DETAILED ACCOUNT No. 55A. **A—SUPERANNUATION AND RETIRED ALLOWANCES.**		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-(1) Pensions to officers and servants of the High Court—	*Charged*	*1,10,000*	*95,000*	*1,05,000*	
A-(2) Contribution payable to the Central Government in respect of pensions of—					
(*i*) High Court Judges—	*Charged*	*19,000*	*11,000*	*8,000*	
(*ii*) Officers appointed by the Secretary of State, etc.—	*Charged*	*2,41,000*	*2,18,000*	*1,27,000*	
A-(3) Superannuation and retired allowances—	Voted	81,37,000	79,57,000	79,16,000	
Total	*Charged*	*3,70,000*	*3,24,000*	*2,40,000*	*2,45,157*
	Voted	81,37,000	79,57,000	79,16,000	77,06,237

DETAILED ACCOUNT No. 55B. **B—COMPASSIONATE ALLOWANCES.**					
B-(1) Compassionate allowances—					
(*i*) Compassionate allowances to officers and servants of the High Court—	*Charged*	*1,300*	*1,300*	*1,400*	
(*ii*) Contribution payable to the Central Government in respect of officers appointed by Secretary of State, etc.—	*Charged*	*2,700*	*2,700*	*3,600*	
(*iii*) Other compassionate allowances—	*Charged*	*1,000*	*1,000*	....	
	Voted	12,000	12,000	13,000	
B-(2) Miscellaneous Allowances and Rewards—	Voted	40,000	40,000	40,000	
B-(3) Compassionate Fund Allowances—	Voted	2,000	2,000	2,000	
B-(4) Compensation under the Workmen's Compensation Act—	Voted	1,000	1,000	....	
Total	*Charged*	*5,000*	*5,000*	*5,000*	*4,525*
	Voted	55,000	55,000	55,000	52,141

DETAILED ACCOUNT No. 55-C. **C-Gratuities.**				
Gratuities	13,000	9,000	15,000	
Compassionate gratuities	1,000	1,000	1,000	
Compassionate Fund gratuities	7,000	7,000	7,000	
Write back of expenditure on gratuities to retrenched personnel	....	30,000	20,000	
Total .. Voted	21,000	47,000	43,000	80,634

DETAILED ACCOUNT No. 55-E. SUPERANNUATION ALLOWANCES AND PENSIONS. E-Covenanted Civil Service pensions.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E-(1) Contribution payable to the Central Government in respect of pensions of—				
(i) High Court Judges	1,000	1,000	1,000	
(ii) Retired members of the I.C.S.	1,04,000	1,04,000	89,000	
Total.. Charged ..	1,05,000	1,05,000	90,000	89,124

DETAILED ACCOUNT No. 55-G. SUPERANNUATION ALLOWANCES AND PENSIONS. G-Donations to Provident Funds.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
G-(1) Contribution payable to the Central Government in respect of contributions to Provident Funds of officers appointed by the Secretary of State, etc.— .. .. Charged ..	3,000	5,000	5,000	
G-(2) Donations to Provident Funds .. .. .. Voted ..	21,000	23,000	23,000	
Total .. Charged ..	3,000	5,000	5,000	4,405
Total .. Voted ..	21,000	23,000	23,000	23,886

DETAILED ACCOUNT No. 55-H. SUPERANNUATION ALLOWANCES AND PENSIONS. H-Equated payments of commuted value of Pensions transferred from Capital.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
H-(1) Principal .. .. Charged ..	64,000	56,000	55,000	
H-(1) Principal .. Voted ..	7,61,000	6,75,000	6,83,000	
H-(2) Interest .. .. Charged ..	3,87,000	3,78,000	3,82,000	
Total .. Charged ..	4,51,000	4,34,000	4,37,000	4,06,109
Total .. Voted ..	7,61,000	6,75,000	6,83,000	5,89,518

DETAILED ACCOUNT No. 55-I. SUPERANNUATION ALLOWANCES AND PENSIONS. I-Charges in England.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
I-(1) Secretary of State for India—				
(i) Contribution payable to the Central Government in respect of penions paid by the India office .. .. .. Charged ..	3,12,000	3,12,000	3,24,000	
I-(2) High Commissioner for India—				
(a) Contribution payable to the Central Government in respect of—				
(i) Pensions of officers appointed by the Secretary of State etc.— .. Charged ..	20,30,000	19,60,000	20,80,000	
(ii) Pensions under the I. C. S. Family Pension Regulations .. Charged ..	18,000	36,000	18,000	
(b) Other pensions .. .. Voted ..	3,08,000	2,88,000	3,42,000	
Total .. Charged ..	23,60,000	23,08,000	24,22,000	22,48,515
Total .. Voted ..	3,08,000	2,88,000	3,42,000	3,02,672

DETAILED ACCOUNT No. 55-P. **SUPERANNUATION ALLOWANCES AND PENSIONS. L-Deduct—Pensionary charges transferred to Commercial Departments.**		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Irrigation Departments—					
" XVII "	*Charged* ..	*—4,500*		*—5,000*	
	Voted ..	—21,000		—20,200	
" 18 "	*Charged* ..	*—900*		*—1,200*	
	Voted ..	—4,200		—4,400	
" 68 "	*Charged* ..	*—1,000*		*—1,600*	
	Voted ..	—3,000		—6,400	
For rounding ..	*Charged* ..	*+400*		*—200*	
	Voted ..	+200		....	
TOTAL ..	*Charged* ..	*—6,000*	*—8,000*	*—8,000*	*—9,596*
	Voted ..	—28,000	—31,000	—31,000	—18,844

55-A-COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Amount transferred from the head "83-Payments of commuted value of pensions"—*Vide* page 384	*Charged* ..	*1,000*	*2,000*	*2,000*	*894*
	Voted ..	3,000	6,000	6,000	4,725
TOTAL ..		4,000	8,000	8,000	5,619

56-STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I-Stationery—					
A-Stationery offices and stores	56-A	1,08,600	1,08,000	1,10,900	1,05,403
B-Purchase of stationery stores	56-B	7,01,000	5,80,000	5,16,400	5,89,894
C-Stationery supplied by other Governments		500	500	500	1,259
D-*Deduct*—Value of Stationery supplied to other Governments and paying Departments		—500	(*a*)	(*a*)	(*a*)
II-Printing—					
E-Government presses	56-E	5,35,000	5,37,000	5,08,900	5,38,243
F-Printing at private presses	56-F	700	1,000	900	616
G-Cost of printing work done by other Governments		500	500	500	505
H-*Deduct*—Cost of printing work done for other Governments and paying departments	56-H	—1,000	—1,900	—1,400	—2,550
I-Charges in England	56-I	62,200	43,900	77,100	84,746
J-Loss or gain by exchange		....	223	....	—574
Rounding		....	—223	+200	
TOTAL .. Voted ..		14,07,000	12,69,000	12,14,000	13,17,542

(*a*) Included against "H".

STATIONERY AND PRINTING. I-Stationery.	Strength 1938-39.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 56A.						
STATIONERY OFFICE.						
A-1 (1) Pay of Officers—						
Superintendent (600—1,200)	1	1	10,700	9,000	10,000	9,300
A-1 (2) Pay of Establishment—						
Assistant superintendents, clerks and mechanics (30—400) ..	33	33	54,798		54,255	
Servants (14—60)	29	29	9,554		9,318	
Probable savings			—1,152		—773	
Total ..			63,200	63,000	62,800	61,128
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			250		250	
House-rent and other allowances			1,350		1,877	
Cost of passages granted under the C. S. R. rules, 1924			....		1,973	
Total ..			1,600	4,000	4,100	2,151
A-1 (4) Contingencies—						
Contract contingencies—						
Packing charges			6,000		16,450 (Packing charges to Other charges)	
Cart and coolie hire			1,800			
Steamer freight			4,000			
Other charges			2,700			
Non-Contract contingencies—						
Service, postage and telegrams			15,000		14,000	
Pay of inferior servants			2,250		2,200	
Special contingencies			1,350		1,350	
Total ..			33,100	32,000	34,000	32,824
Total, Stationery Office .. Voted ..			1,08,600	1,08,000	1,10,900	1,05,403
DETAILED ACCOUNT No. 56B.						
Purchase of Stationery Stores.						
B-(1) Purchase of Stationery Stores			5,27,000		4,77,400	
B-(2) Customs duty			9,000		14,000	
B-(3) Encouragement of Swadeshi goods			....		25,000	
(a) Additional cost for substitution of mill-made cloth by Khadi			50,000		....	
(b) Additional cost of hand-made paper in lieu of mill-made paper			15,000		....	
(c) Additional cost for purchase of other articles of Indian manufacture			1,00,000		....	
Total, Purchase of Stationery Stores .. Voted ..			7,01,000	5,80,000	5,16,400	5,89,894

STATIONERY AND PRINTING. II-Printing.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES.						
E-1 Government Central Press, Bombay			3,98,100	4,07,000	3,90,300	4,18,094
E-2 Alienation Department Printing Press, Poona			2,500	2,500	2,500	2,458
E-3 Jail Press			1,34,400	1,27,500	1,16,100	1,17,691
TOTAL, Government Presses .. Voted ..			5,35,000	5,37,000	5,08,900	5,38,243
DETAILED ACCOUNT No. 56-E.						
E-1 (1) GOVERNMENT CENTRAL PRESS, BOMBAY.						
E-1 (1) Pay of Officers—						
Manager (450—650)	1	1	5,940	....	5,900	
Leave salary			1,960		....	
Total ..			7,900	6,000	5,900	5,620
E-1 (2) Pay of Establishment—						
Operatives (12—70)	135	135	44,289		43,656	
Branch supervision (40—400)	12	12	19,282		19,303	
Auxiliaries (21—160)	29	29	12,069		11,847	
Reading branch (29—220)	69	69	55,220		54,581	
Piece & Task work establishment			1,52,500		1,43,500	
Office establishment—						
Superior establishment (50—270)	29	29	38,739		37,588	
Inferior establishment (20—30)	28	29	8,351		7,570	
Temporary establishment			500		500	
Leave salary			10,000		7,955	
Probable savings			—2,350		....	
Total ..			3,38,600	3,40,000	3,26,500	3,53,389
E-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			300		120	
Overtime allowance			2,800		2,900	
House-rent and other allowances			400		880	
Total ..			3,500	3,000	3,900	16,010
E-1 (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			1,400			
Service, postage and telegrams			7,800			
Repairs to plant and machinery..			500		9,990	
Miscellaneous charges			300			
Pay of inferior servants			500		590	
Customs duty			600		730	
Supplies and services—						
Water Supply			2,000			
Electric energy			7,000		16,190	
Gas charges for mono and lino			8,800			
Railway freight			200			
Total ..			29,100	31,000	27,500	26,928
E-1 (5) Stores—Raw Materials			11,000	20,000	17,500	13,221
E-1 (6) Provision for Depreciation			18,000	18,000	17,000	19,044
E-1 (7) Renewals and Replacements			1,200	3,000	1,800	1,171
Customs duty			15		2,040	
Less—Amount transferred from the Depreciation Fund			—11,215	—14,000	—11,840	—17,289
Total ..			—10,000	—11,000	—8,000	—16,118
TOTAL, Government Central Press .. Voted ..			3,98,100	4,07,000	3,90,300	4,18,094

STATIONERY AND PRINTING. II-Printing—contd.	Strength. 1938-39.	1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
E-2 ALIENATION DEPARTMENT PRINTING PRESS, POONA.						
E-2 (1) Pay of Establishment—						
Operatives (22—80)	4	4	2,400	2,300	2,300	2,264
E-2 (2) Contingencies—						
Non-contract contingencies (miscellaneous charges)			100	200	200	194
TOTAL, Alienation Department Printing Press .. Voted ..			2,500	2,500	2,500	2,458
E-3 JAIL PRESS—Yeravda Prison Press.						
E-3 (1) Pay of Officers—						
Manager (350—15—500)	1	1	4,700		4,718	
Leave salary			....		382	
Total ..			4,700	4,600	5,100	4,583
E-3 (2) Pay of Establishment—						
Operatives (40—65)	3	3	2,040		2,040	
Branch supervision (30—170)	10	10	10,597		10,845	
Auxiliaries (25—55)	1	1	440		420	
Reading branch (30—140)	5	5	4,717		4,645	
Office establishment—						
Superior establishment (25—140)	17	17	15,535		15,340	
Inferior establishment (17—20)	3	3	660		660	
Temporary establishment	...	...	3,750		3,750	
Probable savings			—439		....	
Total ..			37,300	39,600	37,700	37,326
Carried over ..			42,000	44,200	42,800	41,909

STATIONERY AND PRINTING. II-Printing—contd.	Strength. 1938-39.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
Brought over ..			42,000	44,200	42,800	41,909
E-3 JAIL PRESS—Yeravda Prison Press—contd.						
E-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) ..			100		100	
Overtime allowance ..			200		100	
Total ..			300	800	200	126
E-3 (4) Contingencies—						
Non-contract contingencies—						
Rent of telephone lines ..			200		4,100 (for Rent of telephone lines to Miscellaneous charges)	
Service, postage and telegrams ..			3,700			
Packing charges ..			100			
Repairs to plant and machinery ..			100			
Miscellaneous charges ..			400			
Customs duty ..			200		200	
Supplies and Services—						
Water supply ..			2,000		38,800 (for Water supply to Other charges)	
Electric energy ..			4,500			
Railway freight ..			1,000			
Cart and coolie hire ..			1,000			
Petty plant and spare part ..			100			
Convict labour ..			47,000			
Other charges ..			100			
Total ..			60,400	55,000	43,100	46,689
E-3 (5) Stores—						
Raw materials ..			24,000	22,500	25,000	23,859
E-3 (6) Provision for Depreciation ..			7,700	5,000	5,000	4,736
E-3 (7) Renewals and Replacements						
Customs duty ..			5,000	7,000	3,000	3,781 (for Customs duty and next line)
			....	....	2,200	
Less—Amount transferred from the Depreciation Fund ..			—5,000	—7,000	—5,200	—3,409
Total ..			....	....	....	372
TOTAL, Jail Press ..Voted ..			1,34,400	1,27,500	1,16,100	1,17,691

STATIONERY AND PRINTING. II-Printing—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILED ACCOUNT No. 56-F. **Printing at Private Presses.**	Rs.	Rs.	Rs.	Rs.
Land revenue	620		800	
General administration	40		60	
Administration of justice	40		40	
TOTAL, Printing at Private Presses .. Voted	700	1,000	900	616

DETAILED ACCOUNT No. 56-H.

STATIONERY AND PRINTING.

Deduct—Cost of printing work done for other Governments and paying departments.

Deduct—Recovery on account of stationery supplied to—				
Commercial departments	(a)		—600	—505
Deduct—Recovery on account of printing work done for—				
(i) Commercial departments	—1,000		—800	—952
(ii) Development Department	....		....	—1,093
TOTAL .. Voted	—1,000	—1,900	—1,400	—2,550

DETAILED ACCOUNT No. 56-I.

STATIONERY AND PRINTING.

Charges in England.

Leave salaries and deputation pay—High Commissioner for India	....	6,440	6,280	....
Sterling overseas pay—High Commissioner for India	3,200	1,560	3,200	3,200
Stores Do. do.	59,000	35,920	67,650	1,07,529
Renewals and Replacements	300	29,000	33,000	....
Less—Amount transferred from the Depreciation Fund	—300	—29,000	—33,000	—25,983
Rounding	....	—20	—30	
TOTAL, Charges in England .. Voted	62,200	43,900	77,100	84,746

(a) Shown against " D " in the summary.

57-MISCELLANEOUS.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-Expenditure on account of State Prisoners and Detenus	Voted ..		....	....	....	713
B-Cost of books and periodicals	Voted ..		400	400	100	223
C-Donations for charitable purposes	Voted ..	57-C	1,01,900	1,15,000	1,12,000	1,13,155§
D-Special commissions of enquiry	Charged ..		....	....	....	831
	Voted ..		400	10,000	....	493
E-Petty establishments	Voted ..	57-E	7,000	68,000	40,000	61,660†
F-Irrecoverable temporary loans and advances written off	Voted ..		2,06,000	40,000	20,000	37,559
G-Rents, rates and taxes	Voted ..	57-G	1,30,900	1,80,000	1,77,000	1,25,423
H-Contributions	Voted ..	57-H	1,87,300	1,81,000	1,67,500	2,42,761
I-Miscellaneous compensations	Voted ..	57-I	3,40,900	1,000	1,000	1,181
J-Miscellaneous durbar charges	Voted ..	57-J	2,100	1,000	2,300	2,453
K-Charges in connection with the Village Panchayats Act (Bombay)	Voted ..	57-K	4,00,000	24,000	4,24,300	21,885
L-Miscellaneous and unforeseen charges ..	Voted ..	57-L	7,600	50,10,000	5,600	8,148‡
M-Charges in England*	Voted ..		600	600	1,000	556
N-Loss or gain by exchange	Voted ..		....	3	....	—3
O-Charges on account of illumination of provincial buildings at the time of Their Majesties' coronation	Voted ..		....	....	....	77,388
For rounding ..	Voted ..		—100	—3	+200	....
	TOTAL ..		13,85,000	56,31,000	9,51,000	6,94,426
	Charged ..		....	....	....	831
	Voted ..		13,85,000	56,31,000	9,51,000	6,93,595

*Other charges—High Commissioner for India.

§An amount of Rs. 12,218 on account of "Charges on account of European Vagrants etc." is included here as the minor head is merged with "Donations for Charitable purposes" from 1938–39.

†This amount is on account of "Grants to Local Boards in connection with Local Board Elections" and is transferred from "Contributions" to this head so as to conform with the classification adopted from 1938–39.

‡Includes Rs. 710 on account of "R... Charges for

DETAILED ACCOUNT No. 57-C. **MISCELLANEOUS.** **Charity.** **C-Donations for Charitable Purposes.**	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938-39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
C-1-Donations to institutions.				
Grants-in-aid, donations and contributions.				
General Department.				
Blind Asylum Fund, Dhulia	110		110	
St. Joseph's Foundling Home	4,000		4,000	
Bijapur Orphanage	1,000		1,000	
Naigam Social Service Centre	1,425		1,425	
District Benevolent Society	7,200		7,200	
Helpless Beggars' Relief Committee	2,500		2,500	
Red Cross Society	1,152		1,152	
Revenue Department.				
Ex-Services Association, Bombay Branch	948		720	
Agricultural Art and Industrial Association, Broach	46		46	
Political and Services Department.				
Young Mens Christian Association for conducting labour welfare activities ..	406		406	
Home Department.				
Widows Home	2,266		3,400	
Female Workshop	1,666		2,500	
Strangers Friend Society	2,000		3,000	
Bombay League of Mercy	6,805		13,610	
Contribution towards the maintenance of " Home for fallen women"	4,000		4,000	
Pandharpur Orphanage	500		500	
Bombay Vigilance Association	4,000		4,000	
Labour home for European vagrants	3,333		5,000	
Poor Box, Chief Presidency Magistrate's Court, Bombay	1,000		1,000	
Bombay Presidency Women's Council	2,592		2,592	
Salvation Army workshop	1,200		1,200	
Grant to the Salvation Army for the maintenance of a rescue home for women in India	1,800		1,800	
Societies for the prevention of cruelty to animals	32,051		31,839	
TOTAL .. C-1 carried over ..	82,000	95,000	93,000	88,865

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. Charity. C-Donations for Charitable Purposes—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	82,000	95,000	93,000	88,865
C-2-Charges on account of European Vagrants, etc.				
Vagrant charges—				
European vagrants	150		500	
Deportation charges	9,550		8,500	
Total C-2 ..	9,700	9,000	9,000	12,218*
C-3-Other Expenditure				
Charges for interring paupers—				
City of Bombay	4,050		3,830	
Northern division	1,650		1,690	
Central division	2,300		2,230	
Southern division	370		340	
Total ..	8,370		8,090	
Maintenance of destitute persons—				
City of Bombay	1,400		1,500	
Northern division	....		10	
Central division	....		....	
Southern division	20		20	
Total ..	1,420		1,530	
Other items—				
City of Bombay	380		340	
Central division	30		40	
Total ..	410		380	
Total C-3 ..	10,200	11,000	10,000	12,072
Grand Total .. Voted ..	1,01,900	1,15,000	1,12,000	1,13,155

*Please see foot-note § on page 368.

DETAILED ACCOUNT No. 57-E. MISCELLANEOUS. Miscellaneous. E-Petty Establishments.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
(1)—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.	Rs.	Rs.	Rs.	Rs.
(a) Rates and Taxes.				
E-(1)-(a) (1) Contingencies—				
Remuneration for collecting local cess	87,000		94,000	
Refunds	8,000		7,000	
Total ..	95,000	1,08,000	1,01,000	70,643
E-(1)-(a) (2) *Deduct*—Receipts retained to meet charges	—95,000	—1,08,000	—1,01,000	—70,643
Total .. (a) ..	....	....	....	....
Distribution.				
Northern division	26,000		27,000	
Central division	46,000		48,000	
Southern division	23,000		26,000	
Total ..	95,000		1,01,000	
(b) Cattle Pounds.				
E-(1)-(b) (1) **Allowances**—to pound-keepers and clerk	65	65	65	87
E-(1)-(b) (2) **Contingencies**—Contributions	150	150	150	43
Total ..	215	215	215	130
E-(1)-(b) (3) *Deduct*—Receipts retained to meet the cost of collection	—215	—215	—215	—130
Total (b) ..	....	....	....	....
Distribution.				
Northern division	200		200	
Southern division	15		15	
Total ..	215		215	
Total .. (1) ..	....	....	....	....
(2)—EXPENDITURE IN CONNECTION WITH LOCAL BOARD ELECTIONS.				
E-(2)-(1) **Pay of Establishment**—Temporary establishment	250		1,200	
E-(2)-(2) **Allowances, Honoraria, etc.**—Travelling allowance	4,625		7,600	
E-(2)-(3) **Contingencies**—Office expenses and miscellaneous	2,125		31,200	
Total .. (2) ..	7,000	68,000,	40,000	61,660†
TOTAL—Voted ..	7,000	68,000	40,000	61,660

DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. Miscellaneous. G-Rents, Rates and Taxes.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
G-1 **Rent for the Bombay-Poona Telephone line**	6,500	6,500	6,500	6,518
G-2 **Payment of the general taxes to the Bombay Municipality—**				
General tax on account of Central and Provincial buildings	4,02,898		4,12,763	
Payment of moiety of the remuneration to an arbitrator to be appointed for the valuation of Government lands and buildings in Bombay City for purposes of municipal assessment and of half the cost of printing copies of the award ..	1,865		....	
Deduct—				
Amount transferred to Central Government on account of their buildings ..	—2,42,203		—2,42,263	
Amount transferred to "50-Civil Works—Repairs" on account of the tax payable on Provincial buildings which are partly residential and partly non-residential.	—38,160		....	
Total ..	1,24,400	1,73,500	1,70,500	1,18,905
TOTAL .. Voted ..	1,30,900	1,80,000	1,77,000	1,25,423

†Please see foot-note † on page 368.

DETAILED ACCOUNT No. 57-H. MISCELLANEOUS. Miscellaneous. H-Contributions.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Political and Services Department.				
Grant-in-aid to Port Haj Committee	300		....	
Guarantee to the Telegraph Office for taluka head-quarters telegraph lines, trunk telephone lines, etc.	27,000		30,000	
Reimbursement to Post and Telegraph Department for concessional rates on foreign State telegrams	2,000		2,000	
Revenue Department.				
Grant-in-aid to the Northern and Southern Group Port Funds and the Landing and Wharfage Fees Fund Committee	750		750	
Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent ..	1,250		1,300	
Grant-in-aid to municipalities in the Kanara district in lieu of (Ghur Tergi) house rent	1,250		1,250	
Home Department.				
Charges on account of Working Men's Hostel	9,100		9,600	
Grant to the Bombay Municipality towards the cost of its lethal chambers ..	5,700		5,700	
Grants to local bodies on account of the Bombay Public Conveyance Act	28,000			
General Department.				
Grants for the abolition of tolls	37,904		37,902	
Grants to local bodies with non-official presidents—				
Towards salaries of chief officers, etc.—				
Northern division (including Bombay suburban district)	16,970		18,040	
Central division	21,350		20,720	
Southern division	15,770		21,260	
Other miscellaneous grants to local bodies and private institutions	8,756		8,378	
Public Works Department.				
Grants on account of water supplied at concessional rates from the Poona Cantonment Water Works and Salsette Water Supply Scheme	8,600		8,000	
Grant-in-aid for the maintenance of the University Garden and the Rajabai Clock Tower, Bombay	2,600		2,600	
TOTAL .. Voted ..	1,87,300	1,81,000	1,67,500	2,42,761

DLTFILED ACCOUNT No. 57-I. MISCELLANEOUS. I-Miscellaneous compensations.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Grant-in-aid to local bodies on account of compensation for the revenues from fines credited to Government	3 40 000	....	....	....
Other compensations	900	1,000	1,000	1,181
TOTAL .. Voted ..	3,40,900	1,000	1,000	1,181

DETAILED ACCOUNT No. 57-J. MISCELLANEOUS. Miscellaneous. J-Miscellaneous Darbar Charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
J-1 CHARGES ON ACCOUNT OF ESTABLISHMENT OF THE AGENT FOR THE SARDARS IN DECCAN.	Rs.	Rs.	Rs.	Rs.
J-1 (1) Pay of Establishment—				
Servants—3 (17-22) ..	684		684	
Leave salary ..	16		16	
Total ..	700	700	700	684
J-1 (2) Contingencies—				
Contract contingencies—				
Flowers, poshaks etc. ..	50		115	
Purchase of flags ..	40			
Other items ..	85			
Non-contract contingencies—				
Service postage and telegrams ..	25		25	
Miscellaneous darbar charges ..	1,000		1,260	
Total ..	1,200	100	1,400	912
TOTAL ..	1,900	800	2,100	1,596
J-2 DURBAR PRESENTS.				
Grants at the disposal of commissioners ..	200	200	200	857
TOTAL .. Voted ..	2,100	1,000	2,300	2,453

DETAILED ACCOUNT No. 57-K. MISCELLANEOUS. Miscellaneous. K-Charges in connection with the Village Panchayats Act, Bombay.				
K-1 CHARGES FOR FOSTERING THE GROWTH OF VILLAGE PANCHAYATS.				
K-1 (1) Pay of Establishment—Temporary establishment ..	....	1,800	1,800	1,587
K-1 (2) Allowances, Honoraria, etc.—Travelling allowance ..	....	....	....	2
K-1 (3) Grants-in-aid, Contributions, etc.—				
Grants to village panchayats ..	3,50,000		4,20,200	
Other grants ..	....		400	
Total ..	3,50,000	20,400	4,20,600	20,296
Total—K-1 ..	3,50,000	22,200	4,22,400	21,885
K-2 CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYAT ELECTIONS.				
K-2 (1) Allowances, Honoraria, etc. ..	20,000	....	600	....
K-2 (2) Contingencies ..	30,000	....	1,300	....
Total—K-2 ..	50,000	1,800	1,900	....
TOTAL .. Voted ..	4,00,000	24,000	4,24,300	21,885
Distribution.				
Northern division ..			6,600	
Central division ..			12,900	
Southern division ..			4,800	
TOTAL ..	4,00,000		24,300	

DETAILED ACCOUNT No. 57-L. MISCELLANEOUS. Miscellaneous. L-Miscellaneous and Unforeseen Charges.				
Transfer to the Special Development Fund ..	....	50,00,000	....	....
Unforeseen charges ..	6,000	8,000	4,000	7,305
Petty freight on Government stores ..	100	100	100	94
Rewards for destruction of wild animals ..	1,100	1,500	1,100	710*
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	400	400	400	39*
TOTAL .. Voted ..	7,600	50,10,000	5,600	8,148

* Please see foot-note ‡ on page 368.

63-EXTRAORDINARY CHARGES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Charges in India .. ..Voted ..	63-A	70,800	53,400	3,600	34,371
Charges in England		....	....	....	....
Rounding		+200	—400	+400	
Total—Voted ..		71,000	53,000	4,000	34,371
DETAILED ACCOUNT No. 63A.					
Extraordinary charges.—Charges in India.					
(1) Expenditure on retrenched personnel—					
(A) Civil (Non-commercial)—					
(a) Leave salary		800	2,000		696
(b) Travelling allowance					48
(B) Joint Establishment—Public Works—					
(a) Leave salary .. ..Voted ..		....	1,800	4,500	8,386
(b) Travelling allowance		....	....	....	34
Deduct—Expenditure transferred to XVII-Irrigation, etc.—Works for which capital accounts are kept—Working expenses (page). ... ..Voted ..		....	—400	—900	—1,896
Deduct—English cost of establishment		....	....	....	
(2) Other items—					
Repurchase of land forfeited in civil disobedience movement .. .. Voted ..		70,000	50,000	....	27,108
Total, Charges in India ..Voted ..		70,800	53,400	3,600	34,371

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNTS. 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		Detailed Account No.	Budget Estimate, 1939–40	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
A. IRRIGATION WORKS.			Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
I—Works		68-I	2,22,000	2,06,000	4,18,000	1,80,786
II.—Establishment—						
A.—Ordinary	*Charged* ..	....	*9,000**	*20,000*	*20,000*	*10,211*
	Voted ..	....	39,000	80,000	80,000	54,004
B.—Special...	Voted ..	68-II-B	....	....	....	4,461
C.—Pensionary charges	*Charged* ..	......	*800*	*2,000*	*1,600*	*894*
	Voted ..	......	3,400	6,000	6,400	4,725
III.—Tools and Plant		......	3,000	6,000	6,000	1,878
IV.—Suspense		......			....	....
V—*Deduct*—Receipts and Recoveries on Capital Account ...		......	—1,58,000	—97,000	—1,87,000	—61,798
VI.—*Deduct*—English cost of Stores		......	....	....	....	....
VII.—Loss or gain by exchange...		......	....	....	....	....
VIII.—Charges in England—						
Establishment		......	....	....	....	....
Stores for India		......	....	....	....	....
Deduct—Amount financed from ordinary revenues	*Charged* ..	....	....	....	....	*—1*
	Voted ..	....	—1,000†	—1,000	—1,000	—25
Rounding	*Charged* ..	....	*+200*	....	*+400*	....
	Voted ..	....	—400	....	—400	....
Total ..			1,18,000	2,22,000	3,44,000	1,95,138
Charged ...			*10,000*	*22,000*	*22,000*	*11,107*
Voted ...			1,08,000	2,00,000	3,22,000	1,84,031

* For the purposes of Appropriation Accounts these charges will be watched under the head "50-Civil Works", *vide* footnote on page 317.

† Represents maintenance charges for "Victoria Tank" in Poona Irrigation & Research Division.

DETAILED ACCOUNT No. 68-I. Works.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
New Works.						
Raising the waste weir of the Lake Arthur Hill at Bhandardara—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle.	12,525	....	12,500			
Works in Progress.						
Excavation and construction of drains in the Maharashtra Sugar Mills area—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle.	2,21,426	50,000	50,000			
Excavation and construction of drains in the Marsland Price and Company's area—Nira Left Bank Canal—Nira Canals Division—Deccan Irrigation Circle.	83,751	50,000	20,000			
Excavation and construction of drains in the Saswad Mali Sugar Factory Area—Nira Right Bank Canal, Nira Canals Division, Deccan Irrigation Circle.	49,166	45,450	3,700			
Drainage Schemes for the factory areas of the Phaltan Sugar Works Limited, Nira Right Bank Canal, Nira Canals Division, Deccan Irrigation Circle.	1,71,817	54,996	40,000			
Manjri Drainage Scheme—Mutha Canals—Poona Irrigation and Research Division, Deccan Irrigation Circle.	1,63,878	1,61,783	2,000			
Deolali-area Drainage Scheme—Pravara River Works Project—Ahmednagar Division, Deccan Irrigation Circle.	66,515	40,007	26,500			
Remodelling the Nira Left Bank Canal—Nira Canals Division, Deccan Irrigation Circle	28,84,316	25,62,611	50,000			
Budhial Tank—Maintenance charges—Sholapur Division, Central Circle.	......	......	500			
Excavation and construction of drains Nos. 1 to 6 of distributaries Nos. 2 and 3 of the Northern Branch of the Pravara Left Bank Canal—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle.	50,462	34,629	15,800			
Victoria Tank—Maintenance charges, Poona Irrigation and Research Division—Deccan Irrigation Circle.	....	....	1,000			
TOTAL ...	......	......	2,22,000	2,06,000	4,18,000	1,80,786

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health.		Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-Annual instalment for purchase of Kirkee Water Works from military authorities	Voted ..	25,000	25,000	25,000	25,000
B-Sholapur Development Scheme—					
(1) Diversion of Sadar Bazar Nala—					
(a) Works Outlay	Voted ..	12,800		31,200	
(b) Establishment	*Charged* ..	*1,000*		*1,000*	
	Voted ..	2,000		6,000	
(c) Other charges—Tools and Plant	Voted ..	200		1,000	
TOTAL ..	*Charged* ..	*1,000*	....	*1,000*	....
	Voted ..	15,000	10,000	38,200	....
(2) Sadar Bazar Nala Sewer	Voted ..	9,200	14,000	14,300	....
Total—B-Sholapur Development Scheme.	*Charged* ..	*1,000*	....	*1,000*	....
	Voted ..	24,200	24,000	52,500	....
C-Providing Worthington Steam Engine and Pump No. 7 for the Poona Water Works—					
(a) Works outlay	Voted ..	....		66,900	
(b) Establishment	*Charged* ..	....	..	*4,000*	
	Voted ..	....		12,000	
(c) Other charges—Tools and Plant	Voted ..	....		2,000	
TOTAL	*Charged* ..	....	*4,000*	*4,000*	....
	Voted ..	....	81,000	80,900	....
D-Poona Cantonment Water Works—					
(1) Providing Water Supply on Ardeshir Irani Road, Poona ..	*Charged* ..	....	....	....	*—6*
	Voted ..	....	....	....	—93
(2) Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply	*Charged* ..	....	....	....	*555*
	Voted ..	....	....	....	8,437
	Charged ..	....	....	....	*549*
	Voted ..	....	....	....	8,344
Carried over ..	*Charged* ..	*1,000*	*4,000*	*5,000*	....
	Voted ..	49,200	1,30,000	1,58,400	25,000

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health—*contd.*		Budget estimate, 1939–40.	Revised estimate, 1938–39.	Budget estimate, 1938–39.	Accounts 1937–38.
		Rs.	Rs.	Rs.	Rs.
Brought over	*Charged*	*1,000*	*4,000*	*5,000*	....
	Voted	49,200	1,30,000	1,58,400	25,000
	Charged	....	....	....	*549*
	Voted	....	....	....	8,344
D-Poona Cantonment Water Works—contd.					
(3) Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment Water Supply.	*Charged*	....	....	....	*510*
	Voted	....	1,200	....	7,746
(4) Laying 3″ C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning area and Wakdewadi.	*Charged*	....	....	....	*611*
	Voted	....	1,500	....	9,282
(5) Providing a new dust-proof roof over high service reservoir of the Poona Water Works.	*Charged*	....	....	....	*278*
	Voted	....	....	....	4,226
(6) Providing and laying 3″ diameter C. I. pipes for the Wilson Garden Development Area at Poona.	*Charged*	....	....	....	*216*
	Voted	....	300	....	3,266
(7) Providing reinforced cement concrete dust proof roof over the Middle Service Reservoir—					
(*a*) Works Outlay	Voted	17,300		....	
(*b*) Establishment Charges	*Charged*	*1,000*		....	
	Voted	3,100		....	
(*c*) Other charges—Tools and Plant	Voted	500		....	
Total	*Charged*	*1,000*	....	....	....
	Voted	20,900	....	....	....
(8) Providing Water Supply to Ganeshkhind Road—					
(*a*) Works Outlay	Voted	21,800		....	
(*b*) Establishment Charges	*Charged*	*1,300*		....	
	Voted	3,900		....	
(*c*) Other charges—Tools and Plant	Voted	700		....	
Total	*Charged*	*1,300*	....	....	....
	Voted	26,400	....	....	....
Carried over	*Charged*	*2,300*	....	....	*2,164*
	Voted	47,300	3,000	....	32,864
	Charged	*1,000*	*4,000*	*5,000*	....
	Voted	49,200	1,30,000	1,58,400	25,000

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvements of Public Health—concld.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought over ..	*Charged* ..	*1,000*	*4,000*	*5,000*	....
	Voted ..	49,200	1,30,000	1,58,400	25,000
	Charged ..	*2,300*	....	....	*2,164*
	Voted ..	47,300	3,000	....	32,864
D—Poona Contonment Water Works—concld.					
(9) Providing and Fixing meters to the existing connections in the Bazar area—					
(*a*) Works Outlay	Voted ..	6,800		....	
(*b*) Establishment charges	*Charged* ..	*400*		....	
	Voted ..	1,200		....	
(*c*) Other charges—Tools and Plant	Voted ..	200		....	
Total ..	*Charged* ..	*400*	....	....	....
	Voted ..	8,200	....	....	....
Total D—Poona Contonment Water Works ..	*Charged* ..	*2,700*	....	....	*2,164*
	Voted ..	55,500	3,000	....	32,864
E—Deduct—Receipts and recoveries on capital account	Voted ..	....	....	....	—12,567
For rounding ..	*Charged* ..	*+300*	....	....	....
	Voted ..	+300	....	—400	....
	Total ..	1,09,000	1,37,000	1,63,000	47,461
	Charged ..	*4,000*	*4,000*	*5,000*	*2,164*
	Voted ..	1,05,000	1,33,000	1,58,000	45,297

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT. 80-Bombay Development Scheme.		Detailed Account No.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
			Rs.	Rs.	Rs.	Rs.
A-Works and Acquisitions—Back Bay Reclamation Scheme—						
(1) Works	*Charged*	80-A	....	*92,000*	....	....
	Voted	80-A	1,75,000	4,33,000	6,45,200	5,94,167
(2) Acquisition			....	....	....	
(3) Repairs and Maintenance			....	35,000	20,000	
B-Establishments	*Charged*	80-B	*3,300*	*4,000*	*3,700*	*3,404*
	Voted	80-B	18,700	22,000	22,300	22,447
C-Tools and Plant			....	....	....	12
D-Suspense—Other Suspense Accounts			....	—31,000	....	10,613
Deduct—Anticipated receipts from sales of surplus plant			—3,000	—59,000	—8,000	—6,680
Probable savings and rounding	*Charged*		*—300*	....	*+300*	....
	Voted		+300	....	—500	....
TOTAL			1,94,000	4,96,000	6,83,000	6,23,963
	Charged		*3,000*	*96,000*	*4,000*	*3,404*
	Voted		1,91,000	4,00,000	6,79,000	6,20,559
Deduct—Receipts of a capital nature—						
(*i*) Revenue Department			—98,000	—1,67,000	—2,02,000	—1,52,181
(*ii*) Public Works Department			—1,000	—15,000	—12,000	—16,494
Less—Brokerage charges			1,000	67,000	8,000	....
Less—Refunds			....	....	....	....
Total			—98,000	—1,15,000	—2,06,000	—1,68,675
TOTAL			96,000	3,81,000	4,77,000	4,55,288

DETAILED ACCOUNT No. 80-A.
BOMBAY DEVELOPMENT SCHEME.
Works and acquisitions—Back Bay Reclamation Scheme.

Item No.		Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	New Works.						
1	Construction of a 50-feet wide road south of the Parsee Gymkhana.	25,000	..	20,000	..	....	....
2	Construction of a 20-feet wide road opposite the Thakurdwar Foot Bridge	6,000	..	3,000	..	....	....
3	Construction of the remaining length of the 120-feet wide road (Jamshedji Tata Road) in Block No. II	50,000	..	25,000	..	....	....
4	Laying storm water drains along the 40 and 50-feet wide roads in the south west corner of Block No. II ..	15,000	..	7,500	..	....	....
5	Construction of sewers and accessories along roads to the west of the Marine Lines Station	40,000	..	20,000	..	....	....
	Works in Progress.						
1	Occasional dry filling in Block No. VII with dry material offered at certain accessible points outside that Block ..	..	..	5,000	..	....	....
2	Constructing the Marine Drive to its full width from Chowpatty to near Marine Lines Station and from the point of its junction with the 80-feet road in Block No. II to the South end of that Block	..	..	24,500	..	....	....
3	Constructing a 40-feet wide road between Blocks Nos. II and III	..	..	40,000	..	....	....
4	Constructing a 50-feet wide road at North end of Lloyd Recreation ground	..	..	15,000	..	....	....
5	Constructing a 40-feet road to the West of the Marine Lines Station	..	..	15,000	..	....	....
	Total .. Charged ..			....	*92,000*	....	....
	Total .. Voted ..			1,75,000	4,68,000	6,65,200	5,94,167

DETAILED ACCOUNT No. 80-B.
BOMBAY DEVELOPMENT SCHEME.
ESTABLISHMENT.

	Strength.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE.					
III-Superintending Engineer.					
(b) **Pay of Establishment—** Temporary establishment		2,000		2,000	
Total .. Voted ..		2,000		2,000	
TOTAL, III-Superintending Engineer .. Voted ..		2,000		2,000	
IV-Executive.					
Presidency Division.					
(b) **Pay of Establishment—** Temporary establishment		4,100		4,200	
Total .. Voted ..		4,100		4,200	

DETAILED ACCOUNT No. 80-B—*contd.* ESTABLISHMENT.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
(d) Contingencies—					
Contingencies		100		100	
Total	.. Voted ..	100		100	
TOTAL, IV-Executive—Presidency Division	.. Voted ..	4,200		4,300	
Advertisement and demarkation survey charges ..	.. Voted ..	3,200		2,600	
Fees to members of the Advisory Committee	.. Voted ..	1,000		1,000	
Secretariat charges	.. Voted ..	1,700		6,700	
Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one permanent Overseer ..	*Charged* ..	*3,300*		*3,700*	
	Voted ..	5,200		5,100	
Add—Share of the cost of establishment of the Consulting Surveyor to Government for work in connection with Back Bay Reclamation Scheme	Voted ..	1,400		600	
Grand Total ..	*Charged* ..	*3,300*	*4,000*	*3,700*	*3,404*
	Voted ..	18,700	22,000	22,300	22,447

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 81-CIVIL WORKS NOT CHARGED TO REVENUE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-Original works—						
Communications			....	....	....	2,934
B-Establishment	*Charged*		....	....	....	*133*
	Voted		....	....	....	566
C-Tools and Plant—			....	....	....	40
Rounding	*Charged*		....	....	....	....
	Voted		....	....	....	....
TOTAL ..			....	....	....	3,673
	Charged		....	....	....	*133*
	Voted		....	....	....	3,540

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 83-Payments of Commuted Value of Pensions.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—						
(a) Payments in India	*Charged* ..	83A.	*90,000*	*1,46,000*	*55,000*	*1,75,848*
	Voted ..		10,90,000	11,11,000	10,90,000	11,18,182
(b) Payments in England—						
Par value	*Charged* ..	83B.	*40,000*	*40,000*	*40,000*	....
	Voted ..		10,000	10,000	10,000	14,471
Loss or Gain by exchange	*Charged* ..		....		....	....
	Voted ..		....		....	—88
Total ..	*Charged* ..		*1,30,000*	*1,86,000*	*95,000*	*1,75,848*
	Voted ..		11,00,000	11,21,000	11,00,000	11,32,565
Deduct—						
Amount financed from ordinary revenues (*vide* page 361).	*Charged* ..		*—1,000*	*—2,000*	*—2,000*	*—894*
	Voted ..		—3,000	—6,000	—6,000	—4,725
Capital portion of equated payments out of revenue ..	*Charged* ..		*—64,000*	*—56,000*	*—55,000*	*—45,274*
	Voted ..		—7,61,000	—6,75,000	—6,83,000	—5,89,518
Total, Deductions ..	*Charged* ..		*—65,000*	*—58,000*	*—57,000*	*—46,168*
	Voted ..		—7,64,000	—6,81,000	—6,89,000	—5,94,243
Total ..			4,01,000	5,68,000	4,49,000	6,68,002
	Charged ..		*65,000*	*1,28,000*	*38,000*	*1,29,680*
	Voted ..		3,36,000	4,40,000	4,11,000	5,38,322

DETAILED ACCOUNT No. 83 A.

Payments of Commuted Value of Pensions—Payments in India.

A-(*i*) Payments of commuted value of pensions to officers and servants of the High Court	*Charged* ..	....	*28,000*	....	
A-(*ii*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..	*90,000*	*1,18,000*	*55,000*	
A-(*iii*) Other payments	Voted ..	10,90,000	11,11,000	10,90,000	
Total ..	*Charged* ..	*90,000*	*1,46,000*	*55,000*	*1,75,848*
	Voted ..	10,90,000	11,11,000	10,90,000	11,18,182

DETAILED ACCOUNT No. 83-B.

Payments of Commuted Value of Pensions—Payments in England.

High Commissioner for India—					
B-(*i*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..	*40,000*	*40,000*	*40,000*	....
B-(*ii*) Other payments	Voted ..	10,000	10,000	10,000	14,471

CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT. 85-Payments to Retrenched Personnel.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
	Rs.	Rs.	Rs.	Rs.
(1) Civil (Non-Commercial)—				
Gratuity	....	....	....	690
(2) Irrigation—				
Gratuity	....	....	....	
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to "XVII—Irrigation, etc., works for which capital accounts are kept"—Working expenses	....	....	....	
(*b*) Amount written back to "55, Superannuation allowances and pensions" (*vide* page)	....	—30,000	—20,000	—53,461
TOTAL .. Voted ..	....	—30,000	—20,000	—52,771

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.				
I-Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	....	*30,000*	....	*66,700*
Total .. *Charged* ..	....	*30,000*	....	*66,700*
II-Floating Debt—				
Treasury Bills	50,00,000	....	1,50,00,000	....
Other Floating Loans	40,00,000	20,00,000	....	....
Total ..	90,00,000	20,00,000	1,50,00,000	....
III-Loans from the Central Government—				
Repayment of consolidated debt	*17,37,000*	*16,61,000*	*16,61,000*	*32,60,031*
Repayment by Bombay Municipality	*44,95,000*	*43,52,000*	*43,52,000*	*42,15,513*
Total .. *Charged* ..	*62,32,000*	*60,13,000*	*60,13,000*	*74,75,544*
O-UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	33,65,000	37,36,000	32,89,000	32,08,085
Indian Civil Service Provident Fund	2,20,000	1,40,000	1,05,000	2,21,007
Indian Civil Service (Non-Euopean Members) Provident Fund	5,000	4,000	6,000	4,174
Contributory Provident Fund	1,20,000	65,000	8,000	40,442
Other miscellaneous Provident Funds	90,000	95,000	92,000	....
Total ..	38,00,000	40,40,000	35,00,000	34,73,798
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A-Famine Relief Fund—				
Transfers to the Revenue Account	2,16,000	2,17,000	3,34,000	6,17,342
Advances to Provincial Loan Account for loans to cultivators, etc. ..	....	....	....	....
Writes off of irrecoverable loans to cultivators	....	....	....	....
Loss on realisation of securities	....	....	....	....
B-Investment Account—				
Purchase of securities	1,00,000	2,68,000	1,22,000	14,654
Total ..	3,16,000	4,85,000	4,56,000	6,31,996
Appropriation for Reduction or Avoidance of Debt	....	....	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
P-DEPOSITS AND ADVANCES—*contd.*	Rs.	Rs.	Rs.	Rs.
Provincial Road Fund—				
(1) Investment Account	11,04,000	13,95,000	8,90,000	9,71,316
(2) Other Account—				
(*i*) (a) Modernising the Bombay-Poona Road	*4,00,000*	2,60,000	2,04,000	....
(*b*) Modernising Bombay-Nasik Road	*1,61,000*	....	....	....
(*c*) Construction of the Godhra-Timba Road	*12,000*	....	....	....
(*d*) Maintenance and repairs to Government roads—	Nil.	21,000	....	3,78,658
Establishment charges	*1,38,000*	67,000	85,000	....
Tools and plant charges	*17,000*	8,000	11,000	....
(*ii*) Approach roads to villages	*5,20,000*	4,50,000	4,50,000	1,61,668
(*iii*) Grants-in aid to District Local Boards for improvement of roads ..	....	....		87,176
Total ..	11,04,000	22,01,000	16,40,000	15,98,818
Total .. *Charged* ..	*12,48,000*	....	....	....
Special Development Fund	21,05,000*	....	....	....
Depreciation Reserve Fund—Government Presses—				
Deposits of Depreciation Fund of Government Presses	17,000	51,000	50,000	46,682
Deposits of Depreciation Reserve of Commercial Concerns (Nasik Distillery)—				
A-Reserves—				
(*i*) Depreciation reserve of Nasik Distillery	6,000	6,000	7,000	1,196
(*ii*) Mahura flowers fire insurance reserve	....	....	....	....
B-Investment Account—				
(*a*) (*i*) Depreciation reserve of Nasik Distillery	....	5,23,000	....	....
(*ii*) Mahura flowers fire insurance reserve	....	....	....	....
(*b*) Realisations from investments	....	....	....	....
Total ..	6,000	5,29,000	7,000	1,196
Deposits of Local Funds—				
District Funds	1,65,00,000	1,73,00,000	1,53,00,000	1,54,90,802
Other Funds—				
Municipal Fund	31,50,000	31,50,000	33,30,000	33,08,961
Port and Marine Fund	2,50,000	2,50,000	2,00,000	2,00,093
Education Fund	1,19,61,000	1,19,61,000	1,10,40,000	1,16,14,571
Medical and charitable Fund	2,000	2,000	2,000	2,254
Village Panchayat Fund	1,10,000	1,10,000	1,05,000	1,12,990
Other Miscellaneous Funds	27,000	27,000	23,000	25,120
Total ..	3,20,00,000	3,28,00,000	3,00,00,000	3,07,54,791

*For expenditure under the following major heads :—

	Rs.
18-Other Revenue Expenditure financed from ordinary revenues (Minor Irrigation Works)	7,50,000
37-Education (School Buildings)	5,00,000
39-Public Health (Village Water Supply)	8,55,000
	21,05,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	30,00,000	33,00,000	45,75,000	36,65,417
Civil Courts' Deposits	80,00,000	80,00,000	88,71,000	87,31,193
Criminal Courts' Deposits	6,80,000	6,80,000	10,00,000	8,03,655
Personal Deposits	3,09,70,000	3,78,60,000	2,62,00,000	2,64,47,107
Forest Deposits	3,50,000	3,50,000	4,20,000	4,53,988
Public Works Deposits	10,50,000	12,00,000	9,53,000	9,14,662
Trust interest Funds	8,50,000	8,50,000	8,06,000	8,48,745
Deposit Account of receipts under the Bombay Public Conveyance Act	....	50,000	54,000	52,644
Deposits for work done Indian States, public bodies or private individuals	5,50,000	6,50,000	4,66,000	6,13,721
Unclaimed deposits in the General Provident Fund	5,000	15,000	22,000	25,108
Deposits of fees received by Government servants for work done for private bodies.	40,000	40,000	72,000	60,056
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	5,000	5,000	15,000	—5,635
Total, Civil Deposits	4,55,00,000	5,30,00,000	4,34,54,000	4,26,10,661
Other Accounts—				
Subventions from Central Road Fund	36,00,000	36,89,000	34,00,000	38,89,553
Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
I-Grants to Commissioners of Divisions	1,60,000	1,84,000	1,90,000	97,229
II-Grants to Director of Agriculture	3,000	3,000	3,000	2,805
III-Grants to Director of Industries	....	....	....	....
(a) Scheme for flaying and preserving of hides Tanning and leather work	....	....	....	....
(b) Inland fisheries	....	....	....	....
(c) Scheme for the cottage and small scale woollen industries	18,000	23,000	14,000	502
Grants for the Scheme of Co-operative Training and Education	49,000	20,000	47,000	15,899
Total	2,30,000	2,30,000	2,54,000	1,16,435
Deposit account of the grant made by the Indian Central Cotton Committee	1,00,000	1,20,000	1,00,000	1,21,328

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939–40.	Revised Estimate, 1938–39.	Budget Estimate, 1938–39.	Accounts, 1937–38.
Other Accounts—*contd.*	Rs.	Rs.	Rs.	Rs.
Deposit account of the grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	39,000	38,000	41,000	40,614
Dry Farming Research Scheme for the Bombay Deccan	40,000	35,000	20,000	32,594
Appointment of Veterinary Investigation Officer and Staff	9,000	10,000	10,000	9,615
Scheme for the control of ticks	11,000	5,000	....	....
Cold Storage Research Scheme for fresh fruits	17,000	16,000	16,000	16,187
Scheme for improvement of marketing in India	19,000	20,000	20,000	27,613
Virus Diseases Scheme	13,000	18,000	13,000	....
Poultry Breeding Scheme	7,000	7,000	6,000	8,205
Sann Hemp Scheme	1,000	1,000	1,000	100
Economic enquiry into the cost of production of crops	....	....	....	531
Scheme for gas storage of fruits and vegetables	....	....	....	393
Sheep breeding scheme	8,000	13,000	8,000	8,274
Scheme for investigation into striga attacks on jowar crops	3,000	7,000	8,000	....
Sugarcane Pests scheme	....	2,000	....	....
Scheme for testing the reactions of wheat to black stem rust	15,000	....	....	....
Total ..	1,82,000	1,72,000	1,43,000	1,44,126
Deposit account of grants from the Central Government for the development of handloom industries	63,000	39,000	38,000	27,751
Deposit account of grants from Sugar Excise Duty	17,000	25,000	39,000	19,552
Total, Other Accounts ..	41,92,000	42,75,000	39,74,000	43,18,745
ADVANCES REPAYABLE—				
Civil Advances—				
Advances for purchase of passages .. .. .. Voted ..	1,000	2,000	1,000	....
Objection book advances .. .. Voted ..	3,10,000	2,95,000	2,55,000	3,06,064
Medical supplies for Military Department	1,000	1,000	2,000	1
Forest advances	16,38,000	15,99,000	14,00,000	16,32,631
Other advances .. .. Voted ..	50,000	40,000	28,000	93,872
Revenue Advances—				
Deposit measurement work	....	....	9,000	3,879
Excise advances	....	....	5,000	....
Total, Advances Repayable ..	20,00,000	19,37,000	17,00,000	20,36,447
Voted ..	3,61,000	3,37,000	2,84,000	3,99,936
PERMANENT ADVANCES—				
Permanent Advances—Civil	4,000	5,000	4,000	5,465
Accounts with foreign Governments and Indian States	....	....	....	682
Accounts with the Government of Burma	50,000	30,000	30,000	54,288
Accounts with the Reserve Bank	1,40,000	1,65,000	1,20,000	1,79,386
SUSPENSE ACCOUNTS—				
Suspense Account	11,00,000	12,27,000	8,86,000	6,90,102
Local Public Works expenditure	21,000	21,000	8,000	6,719
Central Accounts Office—Reserve Bank Suspense	1,82,89,000	2,91,12,000	51,00,000	1,60,19,618
Cash Balance Investment Account	98,78,000	2,24,27,000	80,00,000	2,34,41,692
Departmental adjusting account	1,12,000	12,000	6,000	....
Recoveries of Service Payments	10,00,000	11,01,000	7,00,000	11,20,876
Total ..	3,04,00,000	5,39,00,000	1,47,00,000	4,12,79,007

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DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
CHEQUES AND BILLS—				
Pre-audit cheques	2,18,00,000	2,18,00,000	2,20,00,000	2,24,54,701
Departmental cheques	70,00,000	70,00,000	66,00,000	67,47,515
Total ..	2,88,00,000	2,88,00,000	2,86,00,000	2,92,02,216
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	1,50,000	1,20,000	1,50,000	1,21,594
MISCELLANEOUS—Government Account	....	....	10,29,000	12,48,790
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	....		....	....
Loans to municipalities	....		....	75,000
Loans to district and other local fund committees	....		....	
Loans to land-holders and other notabilities	....		....	
Advances to cultivators	6,20,000	8,80,000	7,65,000	9,52,754
Miscellaneous loans and advances	6,16,000	2,13,000	6,31,000	1,11,977
Total .. Voted ..	12,36,000	10,93,000	13,96,000	11,39,731
Loans to Government Servants—				
House building advances	25,000	20,000	55,000	23,015
Advances for purchase of motor cars	1,02,000	91,000	1,23,000	1,00,734
Advances for purchase of other conveyances	16,000	13,000	16,000	14,839
Passage advances	1,000	1,000	1,000	2,259
Total .. Voted ..	1,44,000	1,25,000	1,95,000	1,40,847
Total, Loans and Advances by Provincial Government .. Voted ..	13,80,000	12,18,000	15,91,000	12,80,578
S—REMITTANCES				
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General	12,53,00,000	13,50,00,000	13,19,00,000	13,86,95,518
Remittances by bills	3,97,00,000	3,53,00,000	4,21,00,000	3,65,33,328
Adjusting Accounts between Central and Provincial Governments	1,54,00,000	1,62,00,000	4,03,00,000	3,88,55,041
Inter-Provincial Suspense account	15,00,000	22,00,000	16,00,000	25,48,967
Total ..	18,19,00,000	18,87,00,000	21,59,00,000	21,66,32,854

Expenditure in England under the control of the Secretary of State for India.

—	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7, Land Revenue												
Other charges ..	..	..	..	..	..	..	..	..	..	..	6,176	6,176
	..	..	..	..	..	..	..	..	..	..	6,176	6,176
25, General Administration—												
University Subventions	..	9,600	9,600	..	10,840	10,840	..	9,240	9,240	..	6,514	6,514
Deduct—1/5th portion recoverable from Sind Government.	..	—1,900	—1,900	..	—2,184	—2,184	..	—1,850	—1,850	..		..
Leave Salaries and Sundry items ..	800	..	800	1,640	..	1,640	..	..	..	12,474	..	12,474
Equipment allowances of Governor ..	..	..	..	..	..	..	..	..	..	26,667	..	26,667
Cost of passages ..	..	..	..	..	..	..	..	..	..	1,312	..	1,312
	800	7,700	8,500	1,640	8,656	10,296	..	7,390	7,390	40,453	6,514	46,967
27, Administration of Justice												
Other charges ..	520	..	520	..	4,000	4,000	..	3,200	3,200	..	871	871
	520	..	520	..	4,000	4,000	..	3,200	3,200	..	871	871
28, Jails and Convict Settlements												
Other charges ..	..	2,160	2,160	..	2,160	2,160	..	1,920	1,920	..	2,158	2,158
	..	2,160	2,160	..	2,160	2,160	..	1,920	1,920	..	2,158	2,158
29, Police												
Other charges ..	1,200	..	1,200	1,600	..	1,600	1,200	..	1,200	1,200	..	1,200
	1,200	..	1 200	1,600	..	1 600	1,200	..	1,200	1,200	..	1,200
38, Medical												
Leave and Deputation salaries ..	..	..	..	..	..	..	..	2,000	2,000	..	..	..
	..	..	..	..	..	..	..	2,000	2,000	..	..	..
55, Superannuation Allowances and Pensions—												
Contributions payable to the central Government in respect of pensions paid by the India Office..	3,12,000	..	3 12 000	3,12,000	..	312,000	3,24,000	..	3,24,000	3,21,823	..	3,21,823
	3,12,000	..	3,12,000	3,12,000	..	3,12,000	3,24,000	..	3,24,000	3,21,823	..	3,21,823
Total ..	3,14,520	9,860	3,24,380	3,15,240	14,816	3,30 056	3,25,200	14,510	3,39,710	3,63,476	15,719	3,79,195

Disbursements.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7, Land Revenue—												
Leave and Deputation Salaries, etc. ..	..	..	..	*7,440*	..	7,440	..	..	..	..	..	..
Sterling overseas pay	*960*	..	960	*4,320*	..	4,320	*4,000*	..	4,000	*4,000*	..	4,000
Stores	..	31,280	31,280	..	21,000	21,000	..	21,300	21,300	..	20,915	20,915
	960	31,280	32,240	*11,760*	21,000	32,760	*4,000*	21,300	25,300	*4,000*	20,915	24,915
8, Provincial Excise—												
Leave and Deputation Salaries, etc. ..	*18,080*	..	18,080	..	11,840	11,840	..	..	..	..	3,331	3,331
Sterling overseas pay..	..	..	..	..	..	..	*2,200*	..	2,200	*1,961*	..	1,961
Stores ..	..	160	160	..	..	..	..	..	..	..	..	..
	18,080	160	18,240	..	11,840	11,840	*2,200*	..	2,200	*1,961*	3,331	5,292
10, Forest—												
Leave and Deputation Salaries, etc. ..	*71,680*	..	71,680	*62,520*	..	62,520	*78,460*	..	78,460	*53,208*	..	53,208
Sterling overseas pay..	*35,320*	..	35,320	*43,720*	..	43 720	*50,040*	..	50,040	*50,810*	..	50,810
	1,07,000	..	1,07,000	*1,06,240*	..	1,06,240	*1,28,500*	..	1,28,500	*1,04,018*	..	1,04,018
11, Registration—												
Stores	..	..	..	..	5,320	5,320	..	21,600	21,600	..	17,076	17,076
	..	..	..	..	5,320	5,320	..	21,600	21,600	..	17,076	17,076
Carried over ..	*1,26,040*	31,440	1,57,480	*1,18,000*	38,160	1,56,160	*1,34,700*	42,900	1,77,600	*1,09,979*	41,322	1,51,301

Disbursements.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charg'd.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*1,26,040*	31,440	1,57,480	*1,18,000*	38,160	1,56,160	*1,34,700*	42,900	1,77,600	*1,09,979*	41,322	1,51,301
12, Charges on account of Motor Vehicles Acts—												
Leave and Deputation Salaries, etc. ..	..	3,080	3,080	*15,480*	7,360	22,840	..	9,400	9,400	..	4,613	4,613
Sterling overseas pay..	*4,320*	..	4,320	*2,600*	..	2,600	*2,200*	..	2,200	*2,959*	..	2,959
Other charges ..	..	..	..	..	..	..	..	..	..	..	54	54
	4,320	3,080	7,400	*18,080*	7,360	25,440	*2,200*	9,400	11,600	*2,959*	4,667	7,626
25, General Administration—												
Leave and Deputation Salaries, etc. ..	*1,95,000*	12,000	2,07,000	*1,70,173*	3,520	1,73,693	*1,56,040*	7,800	1,63,840	*1,27,022*	20,851	1,47,873
Sterling overseas pay	*42,840*	..	42,840	*46,240*	..	46,240	*62,000*	..	62,000	*54,728*	..	54,728
Stores ..	..	400	400	..	360	360	..	360	360	..	249	249
Local Government's share of the cost of H.C.'s establishment.	..	1,05,400	1,05,400	..	1,03,720	1,03,720	..	96,040	96,040	..	1,00,413	1,00,413
Allowances, etc., to selected candidates for the Indian Civil Service ..	*27,960*	..	27,960	*33,680*	..	33,680	*37,400*	..	37,400	*34,728*	..	34,728
	2,65,800	1,17,800	3,83,600	*2,50,093*	1,07,600	3,57,693	*2,55,440*	1,04,200	3,59,640	*2,16,478*	1,21,513	3,37,991
27, Administration of Justice—												
Leave and Deputation Salaries, etc. ..	*87,440*	16,880	1,04,320	*1,24,480*	5,120	1,29,600	*1,62,840*	29,520	1,92,360	*1,36,456*	15,508	1,51,964
Sterling overseas pay	*15,200*	..	15,200	*9,680*	..	9,680	*12,000*	..	12,000	*11,676*	..	11,676
Other charges ..	..	3,200	3,200	..	..	..	..	..	..	..	..	..
Rounding ..	*40*	20	60	*40*	—20	20	*—40*	—20	—60	..	..	..
	1,02,680	20,100	1,22,780	*1,34,200*	5,100	1,39,300	*1,74,800*	29,500	2,04,300	*1,48,132*	15,508	1,63,640
Carried over ..	*4,98,840*	1,72,420	6,71,260	*5,20,373*	1,58,220	6,78,593	*5,67,140*	1,86,000	7,53,140	*4,77,548*	1,83,010	6,60,558

Disbursements.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*4,98,840*	1,72,420	6,71,260	*5,20,373*	1,58,220	6,78,593	*5,67,140*	1,86,000	7,53,140	*4,77,548*	1,83,010	6,60,558
28, Jails and Convict Settlements—												
Leave and Deputation Salaries, etc. ..	*20,640*	2,200	22,840	*49,400*	5,480	54,880	*35,960*	5,040	41,000	*3,153*	10,271	13,424
Sterling overseas pay..	*2,160*	..	2,160	*600*	..	600	*6,960*	..	6,960	*6,427*	..	6,427
Rounding ..	..	40	40	..	..	..	*80*	40	120	..	..	..
	22,800	2,240	25,040	*50,000*	5,480	55,480	*43,000*	5,080	48,080	*9,580*	10,271	19,851
29, Police—												
Leave and Deputation Salaries, etc. ..	*1,65,120*	15,480	1,80,600	*1,40,160*	18,640	1,58,800	*1,49,440*	21,400	1,70,840	*1,33,739*	22,416	1,56,155
Sterling overseas pay..	*1,11,320*	..	1,11,320	*1,13,440*	..	1,13,440	*1,16,000*	..	1,16,000	*1,14,841*	..	1,14,841
Stores ..	..	7,400	7,400	..	4,200	4,200	..	4,520	4,520	..	7,109	7,109
Other charges ..	*3,000*	..	3,000	*3,000*	..	3,000	*1,800*	..	1,800	*1,675*	..	1,675
	2,79,440	22,880	3,02,320	*2,56,600*	22,840	2,79,440	*2,67,240*	25,920	2,93,160	*2,50,255*	29,525	2,79,780
37, Education—												
Leave and Deputation Salaries, etc.—												
(1) Anglo-Indian and European Communities ..	..	2,440	2,440	..	2,240	2,240	..	..	..	..	360	360
(2) Other Communities ..	*35,520*	31,160	66,680	*30,280*	26,280	56,560	*45,280*	19,880	65,160	*50,810*	14,011	64,821
Sterling overseas pay—												
(1) Anglo-Indian and European Communities ..	..	4,800	4,800	..	4,800	4,800	..	4,800	4,800	..	4,800	4,800
(2) Other Communities ..	*14,680*	6,400	21,080	*13,320*	10,460	23,780	*21,360*	17,600	38,960	*16,767*	17,643	34,410
Other charges ..	..	9,600	9,600	..	6,480	6,480	..	12,280	12,280	..	4,067	4,067
Rounding ..	..	..	..	..	140	140	*−40*	+40	..	..	..	..
	50,200	54,400	1,04,600	*43,600*	50,400	94,000	*66,600*	54,600	1,21,200	*67,577*	40,881	1,08,458
Carried over ..	*8,51,280*	2,51,940	11,03,220	*8,70,573*	2,36,940	11,07,513	*9,43,980*	2,71,600	12,15,580	*8,04,960*	2,63,687	10,68,647

Disbursements.	Budget Estimate, 1939–40.			Revised Estimate, 1938–39.			Budget Estimate, 1938–39.			Accounts, 1937–38.		
	Charged	Voted.	Total.	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*8,51,280*	2,51,940	11,03,220	*8,70,573*	2,36,940	11,07,513	*9,43,980*	2,71,600	12,15,580	*8,04,960*	2,63,687	10,68,647
38, Medical—												
Leave and Deputation Salaries, etc. ..	*73,200*	38,320	1,11,520	*61,240*	15,480	76,720	*93,400*	22,000	1,15,400	*71,826*	4,109	75,935
Sterling overseas pay.	*53,440*	..	53,440	*41,960*	..	41,960	*48,600*	..	48,600	*46,036*	..	46,036
Stores	..	9,000	9,000	..	240	240	..	9,900	9,900	..	3,513	3,513
	1,26,640	47,320	1,73,960	*1,03,200*	15,720	1,18,920	*1,42,000*	31,900	1,73,900	*1,17,862*	7,622	1,25,484
39, Public Health—												
Leave and Deputation Salaries, etc. ..	*26,760*	4,720	31,480	*11,040*	1,040	12,080	*9,800*	7,400	17,200	*16,061*	6,164	22,225
Sterling overseas pay.	*7,600*	..	7,600	*7,560*	..	7,560	*16,600*	2,400	19,000	*8,626*	2,400	11,026
Stores	..	..	..	..	..	..	..	..	..	..	337	337
Add—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri ..	..	6,120	6,120	..	4,440	4,440	..	3,600	3,600	..	..	..
	34,360	10,840	45,200	*18,600*	5,480	24,080	*26,400*	13,400	39,800	*24,687*	8,901	33,588
40, Agriculture—												
Leave and Deputation Salaries, etc. ..	..	5,280	5,280	*12,240*	3,640	15,880	*13,280*	5,000	18,280	*13,484*	2,600	16,084
Sterling overseas pay.	*6,960*	..	6,960	*5,720*	..	5,720	*8,520*	..	8,520	*3,694*	..	3,694
Stores	..	..	..	..	..	..	..	..	..	..	5	5
	6,960	5,280	12,240	*17,960*	3,640	21,600	*21,800*	5,000	26,800	*17,178*	2,605	19,783
41, Veterinary—												
Leave and Deputation Salaries, etc. ..	..	6,920	6,920	..	320	320	..	..	..	*11,124*	..	11,124
Sterling overseas pay.	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800	*2,060*	..	2,060
	4,800	6,920	11,720	*4,800*	320	5,120	*4,800*	..	4,800	*13,184*	..	13,184
Carried over ..	*10,24,040*	3,22,300	13,46,340	*10,15,133*	2,62,100	12,77,233	*11,38,980*	3,21,900	14,60,880	*9,77,871*	2,82,815	12,60,686

Disbursements.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged	Voted	Total.	Charged	Voted.	Total.	Charged	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*10,24,040*	3,22,300	13,46,340	*10,15,133*	2,62,100	12,77,233	*11,38,980*	3,21,900	14,60,880	*9,77,871*	2,82,815	12,60,686
42, Co-operation—												
Leave and Deputation Salaries, etc. ..	*4,000*	3,000	7,000	..	..	..	*10,800*	..	10,800	*4,686*	..	4,686
	4,000	3,000	7,000	..	..	..	*10,800*	..	10,800	*4,686*	..	4,686
43, Industries—												
Leave and Deputation Salaries ..	..	7,800	7,800	..	..	..	..	8,000	8,000	..	..	..
Government Scholars—Allowances, fees, etc.	..	..	..	..	280	280	..	..	..	..	..	..
Stores	..	..	..	..	..	..	..	..	..	..	25	25
Other charges ..	..	..	..	..	..	..	..	..	..	..	3,410	3,410
	..	7,800	7,800	..	280	280	..	8,000	8,000	..	3,435	3,435
47, Miscellaneous Departments—												
Leave and Deputation Salaries, etc. ..	*30,040*	9,280	39,320	*10,600*	5,880	16,480	*15,720*	5,000	20,720	*6,873*	5,989	12,862
Sterling overseas pay.	*8,960*	..	8,960	*9,400*	..	9,400	*9,080*	..	9,080	*11,253*	..	11,253
	39,000	9,280	48,280	*20,000*	5,880	25,880	*24,800*	5,000	29,800	*18,126*	5,989	24,115
Carried over ..	*10,67,040*	3,42,380	14,09,420	*10,35,133*	2,68,260	13,03,393	*11,74,580*	3,34,900	15,09,480	*10,00,683*	2,92,239	12,92,922

Disbursements.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
	Charged	Voted.	Total.	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*10,67,040*	3,42,380	14,09,420	*10,35,133*	2,68,260	13,03,393	*11,74,580*	3,34,900	15,09,480	*10,00,683*	2,92,239	12,92,922
50, Civil Works—												
Leave and Deputation Salaries, etc. ..	*49,300*	12,200	61,500	*49,800*	5,320	55,120	*50,840*	2,440	53,280	*77,283*	3,617	80,900
Sterling overseas pay (ordinary) ..	*36,940*	..	36,940	*38,740*	3,600	42,340	*47,200*	4,800	52,000	*40,668*	2,400	43,068
Sterling overseas pay (Central Road Fund)	*2,160*	..	2,160	*2,160*	..	2,160	*2,160*	..	2,160	*1,784*	..	1,784
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri.. ..	..	—6,100	—6,100	..	—4,420	—4,420	..	—3,640	—3,640	..	..	..
	88,400	6,100	94,500	*90,700*	4,500	95,200	*1,00,200*	3,600	1,03,800	*1,19,735*	6,017	1,25,752
55, Superannuation—												
(a) Contribution payable to the Central Government in respect of—												
Pensions of Officers appointed by the Secretary of State etc.— ..	*20,30,000*	..	20,30,000	*19,60,000*	..	19,60,000	*20,80,000*	..	20,80,000	*19,26,692*	3,02,672	22,29,364
Pensions under the Indian Civil Service Family Pension regulations ..	*18,000*	..	18,000	*36,000*	..	36,000	*18,000*	..	18,000	..	..	..
(b) Other pensions ..	..	3,08,000	3,08,000	..	2,88,000	2,88,000	..	3,42,000	3,42,000	..	..	..
	20,48,000	3,08,000	23,56,000	*19,96,000*	2,88,000	22,84,000	*20,98,000*	3,42,000	24,40,000	*19,26,692*	3,02,672	22,29,364
Carried over ..	*32,03,440*	6,56,480	38,59,920	*31,21,833*	5,60,760	36,82,593	*33,72,780*	6,80,500	40,53,280	*30,47,110*	6,00,928	36,48,038

Disbursements.	Budget Estimate, 1939–40.			Revised Estimate, 1938–39.			Budget Estimate, 1938–39.			Accounts, 1937–38.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*32,03,440*	6,56,480	38,59,920	*31,21,833*	5,60,760	36,82,593	*33,72,780*	6,80,500	40,53,280	*30,47,110*	6,00,928	36,48,038
56, Stationery and Printing—												
Leave and Deputation Salaries, etc. ..	..	..	..	..	6,440	6,440	..	6,280	6,280	..	..	..
Sterling overseas pay.	..	3,200	3,200	..	1,560	1,560	..	3,200	3,200	..	3,200	3,200
Stores ..	..	59,000	59,000	..	35,920	35,920	..	67,650	67,650	..	1,07,529	1,07,529
Renewals and Replacements ..	..	300	300	..	29,000	29,000	..	33,000	33,000	..	..	..
Less—Amount transferred from the Depreciation Fund.	..	—300	—300	..	—29,000	—29,000	..	—33,000	—33,000	..	—25,983	—25,983
Rounding ..	..	..	..	..	—20	—20	..	—30	—30	..	..	..
	..	62,200	62,200	..	43,900	43,900	..	77,100	77,100	..	84,746	84,746
57, Miscellaneous—												
Other charges ..	..	600	600	..	600	600	..	1,000	1,000	..	556	556
	..	600	600	..	600	600	..	1,000	1,000	..	556	556
Total Expenditure, Chargeable against Revenue ..	*32,03,440*	7,19,280	39,22,720	*31,21,833*	6,05,260	37,27,093	*33,72,780*	7,58,600	41,31,380	*30,47,110*	6,86,230	37,33,340
83, Payments of commuted value of pension—												
Contribution payable to the Central Government in respect of commutation of pensions of officers appointed by the Secretary of State for India ..	*40,000*	..	40,000	*40,000*	..	40,000	*40,000*	..	40,000	..	..	..
Other payments ..	..	10,000	10,000	..	10,000	10,000	..	10,000	10,000	..	14,471	14,471
	40,000	10,000	50,000	*40,000*	10,000	50,000	*40,000*	10,000	50,000	..	14,471	14,471
Grand Total ..	*32,43,440*	7,29,280	39,72,720	*31,61,833*	6,15,260	37,77,093	*34,12,780*	7,68,600	41,81,380	*30,47,110*	7,00,701	37,47,811

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BUDGET MEMO

FOR

1939-40

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BUDGET MEMORANDUM FOR 1939-40

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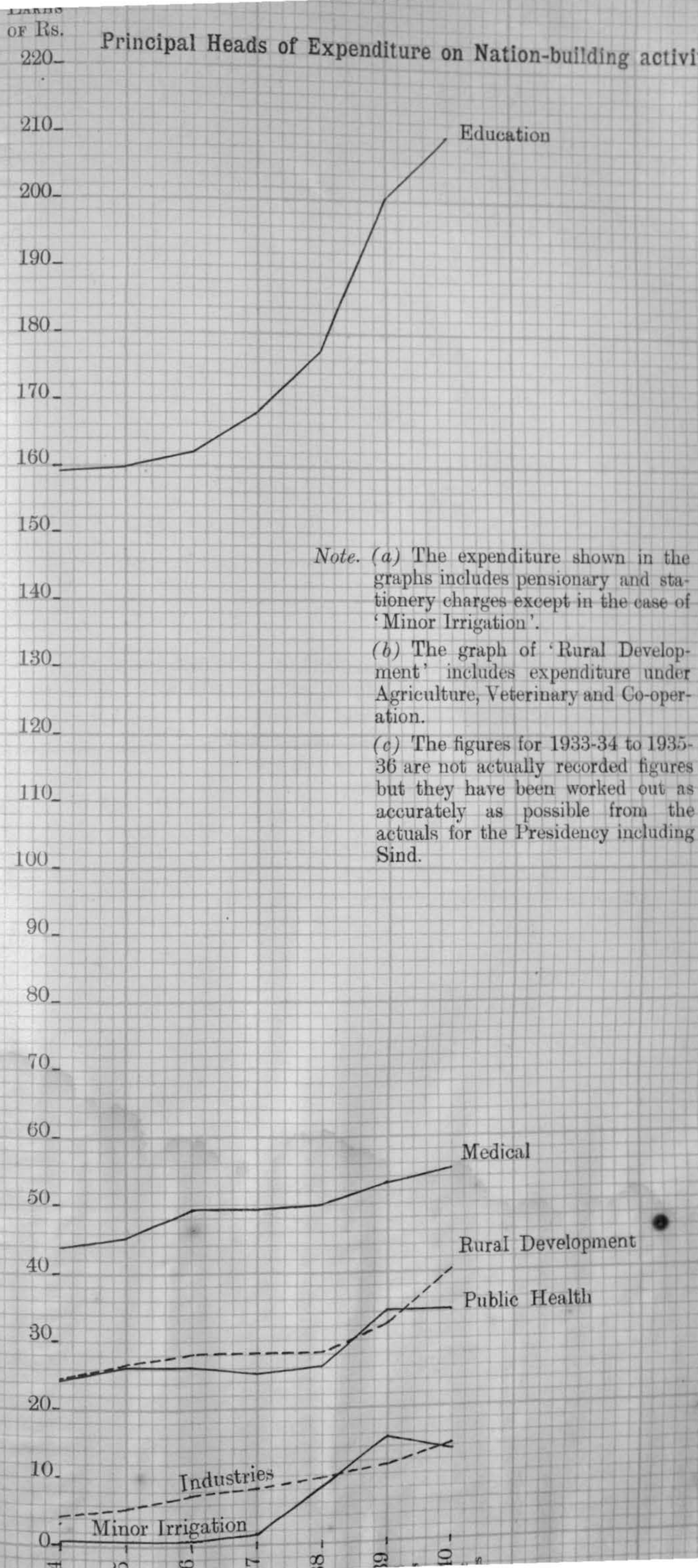
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Principal Heads of Revenue.



Principal Heads of Expenditure on Nation-building activities.



Note. (*a*) The expenditure shown in the graphs includes pensionary and stationery charges except in the case of 'Minor Irrigation'.

(*b*) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation.

(*c*) The figures for 1933-34 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1934-35, 1935-36, 1936-37, 1937-38 AND BUDGET AND REVISED ESTIMATES FOR 1938-39 AND BUDGET ESTIMATES FOR 1939-40.

No. of Account Head.	Heads of Revenue.	*1934-35.	*1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget).
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
IV	Taxes on Income other than Corporation tax...	...	...	...	25,00	25,00	30,00	32,20
V	Salt	4	3	2	2	1	1	...
VII	Land Revenue	3,40,86	3,74,35	3,44,32	3,19,65	3,39,84	3,45,10	3,38,63
VIII	Provincial Excise	3,12,13	3,33,47	3,25,29	3,21,73	2,98,00	2,99,75	2,87,10
IX	Stamps	1,39,52	1,42,77	1,46,99	1,54,92	1,45,50	1,42,76	1,43,76
X	Forest	48,31	52,10	47,72	43,15	40,38	42,12	41,54
XI	Registration	14,59	15,58	15,05	15,25	15,03	14,42	14,45
XII	Receipts under Motor Vehicles Acts ...	12,81	13,41	41,07	43,69	41,49	43,67	43,30
XIII	Other Taxes and Duties	45,39	45,84	48,65	53,24	56,93	61,17	62,42
	Total ...	9,13,65	9,77,55	9,69,11	9,76,65	9,62,18	9,79,00	9,63,40
	Irrigation, Navigation, Embankment and Drainage Works.							
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept	14,57	11,14	13,45	16,17	16,95	17,29	18,45
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept	7,59	7,24	6,61	6,71	7,03	6,94	14,32
	Total ...	22,16	18,38	20,06	22,88	23,98	24,23	32,77
	Debt Service.							
XX	Interest	...	...	93,34	72,12	73,15	72,65	70,08
	Civil Administration.							
XXI	Administration of Justice	16,41	16,52	15,01	14,05	15,49	14,97	18,93
XXII	Jails and Convict Settlements	3,79	3,96	4,95	4,44	4,31	4,25	4,04
XXIII	Police	6,74	6,50	6,85	8,33	10,14	9,95	10,82
XXVI	Education	14,71	15,52	14,93	15,76	14,05	15,06	21,08
XXVII	Medical	13,44	13,96	14,14	14,71	14,00	14,71	14,90
XXVIII	Public Health	19,36	19,16	19,08	20,98	19,04	20,13	28,55
XXIX	Agriculture	3,68	3,72	3,79	3,75	3,48	3,80	3,94
XXX	Veterinary	28	30	31	35	30	42	42
XXXI	Co-operation	1,49	2,40	2,16	1,85	2,52	2,11	2,45
XXXII	Industries	11	3,57	6,51	4,50	4,21	4,91	4,99
XXXVI	Miscellaneous Departments	1,66	1,76	1,83	1,81	1,82	1,86	1,86
	Total ...	81,67	87,37	89,56	90,53	89,36	92,17	1,11,98
	Civil Works.							
XXXIX	Civil Works	34,32	30,89	31,98	51,00	45,15	48,21	47,37
XLI	Bombay Development Scheme	8,12	6,36	6,84	7,09	6,81	8,07	10,57
	Total ...	42,44	37,25	38,82	58,09	51,96	56,28	57,94
	Miscellaneous.							
XLIII	Transfers from Famine Relief Fund ...	1,31	1,36	2,05	6,17	3,34	2,17	2,16
XLIV	Receipts in aid of Superannuation ...	8,49	7,70	8,95	8,31	7,86	8,01	7,43
XLV	Stationery and Printing	2,61	2,71	3,62	4,05	3,54	3,63	3,73
XLVI	Miscellaneous	3,75	3,73	3,15	4,38	5,32	5,68	5,15
L	Miscellaneous adjustments between Central and Provincial Governtments	...	...	...	...	...	32	32
	Total ...	16,16	15,50	17,77	22,91	20,06	19,81	18,79
	Extraordinary Items.							
LI	Extraordinary Receipts	4,41	29,39	12,74	63	42	4,21	21
	Total, Revenue ...			12,41,40	12,43,81	12,21,11	12,48,35	12,55,17

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Revenue.	1934-35.	1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget).
1	2	3	4	5	6	7	8	9
	Debt, Deposits and Advances.							
	N.—Public Debt.							
	Permanent Debt				...	...	...	...
	Floating Debt				...	1,50,00	20,00	90,00
	Loans from the Central Government ...				...	...	...	..
	O.—Unfunded Debt.							
	Special loans			(a) 9,12	...	...	...	...
	State Provident Funds			(a) 3,27,43	56,72	56,00	58,00	58,00
	P.—Deposits and Advances.							
	Famine Relief Fund			1,12	9,03	4,56	3,17	2,16
	Transfers from Famine Relief Fund ...			2,74	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt			18,14	32,60	16,61	6,28	6,86
	Provincial Road Fund			8,98	13,90	16,40	19,87	23,52
	Special Development Fund			... ..	...	...	50,00	...
	Depreciation Reserve Fund—Government Presses			21	24	22	23	26
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...			1,13	20	1,00	20	20
	Deposits of Local Funds			(a) 37,01	3,07,63	3,03,00	3,30,00	3,20,00
	Departmental and Judicial Deposits—Civil Deposits.			(b) 93,05	4,21,11	4,34,54	5,31,00	4,55,00
	Departmental and Judicial Deposits—Other Accounts.			21,91	4,33	32,52	35,28	41,36
	Advances repayable			(a) 8	20,22	17,00	19,50	20,00
	Permanent Advances	...		......	4	3	6	3
	Accounts with foreign Governments and Indian States			... ..	5	...	...	..
	Accounts with the Government of Burma ...			......	54	30	30	50
	Accounts with the Reserve Bank			......	98	1,20	2,46	1,40
	Suspense Accounts			(a) 1	3,38,24	1,47,00	5,39,00	3,79,00
	Cheques and Bills			......	2,93,48	2,86,00	2,88,00	2,88,00
	Departmental and similar Accounts ...			......	1,21	1,50	1,20	1,50
	R.—Loans and Advances by Provincial Government			75,83	63,24	64,58	64,25	66,76
	S.—Remittances.							
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General			......	13,92,05	13,19,00	13,50,00	12,53,00
	Remittances by Bills ...			......	3,68,06	4,21,00	3,53,00	3,97,00
	Adjusting account between Central and Provincial Governments ..			......	3,88,50	4,03,00	1,62,00	1,54,00
	Inter-Provincial suspense account ...			......	25,49	16,00	22,00	15,00
	Total, Debt Heads ...			5,96,76	37,37,91	36,91,46	38,55,80	35,73,55
	Total Receipts ...			18,38,16	49,81,72	49,12,57	51,04,15	48,28,72
	Opening balance ...			1,48,22	1,47,44	1,15,24†	71,47‡	54,72§
	Grand Total ...			19,86,38	51,29,16	50,27,81	51,75,62	48,83,44

(a) Represents adjustments in connection with the scheme for decentralisation of balances.
(b) Includes 92,52 on account of adjustments in connection with decentralisation of balances.

† This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, (c) about 10 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) 74,72 on account of investment of balances in Treasury bills, (b) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (d) about 10 lakhs of Provincial Road Fund invested in treasury bills.

§ This is exclusive of (a) 71,71 on account of investment of balances in treasury bills, (b) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (d) about 14 lakhs of Provincial Road Fund invested in treasury bills.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Accounts).	1938-39 (Budget).	1938-39 (Revised).	1939-4 (Budge
1	2	3	4	5	6	7	8	9
	Direct Demands on Revenue.							
7	Land Revenue	46,15	46,79	46,93	46,82	65,78	65,88	66,63
8	Provincial Excise	42,54	39,88	41,49	39,15	41,27	41,31	39,24
9	Stamps	1,87	1,85	1,98	1,97	1,97	1,97	1,99
10	Forest	28,25	29,15	29,01	27,26	27 02	27,30	27,32
11	Registration	5,44	5,59	5,68	5,68	5,61	5,53	5,45
12	Charges on account of Motor Vehicles Acts ...	1,04	1,05	17,88	18,80	18,20	20,15	19,95
13	Other Taxes and Duties	16,06	14,63	17,22	18,05	12,39	13,76	11,49
	Total ...	1,41,35	1,38,94	1,60,19	1,57,73	1,72,24	1,75,90	1,72,06
	Irrigation Revenue Account.							
17	Interest on Works for which capital accounts are kept—Irrigation Works.			41,89	41,62	41,78	41,69	41,75
18	Other Revenue Expenditure financed from Ordinary Revenues—							
	A. Irrigation Works (P. W.)	4,15	4,04	4,23	3,57	3,66	3,54	1,02
	B. Navigation, Embankment and Drainage Works (P. W.).	53	56	53	50	49	44	38
	A. Irrigation Works (Civil)	3	1	1,55	8,40	20,36	14,86	13,45
18 (1)	Other Revenue Expenditure financed from Famine Fund.	53	54	...	...	...	...	2,16
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	1	1	1
	Total ...	5,24	5,15	48,20	54,09	66,30	60,54	58,77
	Debt Services.							
22	Interest on Debt and other obligations ...			1,44,31	1,05,05	1,20,08	1,19,58	1,16,75
23	Appropriation for Reduction or Avoidance of Debt.			18,14	20,11	6,32	6,28	6,86
	Total ...			1,62,45	1,25,16	1,26,40	1,25,86	1,23,61

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 Accounts.	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget.)
1	2	3	4	5	6	7	8	9
	Civil Administration.							
25	General Administration	97,93	1,01,87	1,04,97	1,02,88	80,50	81,76	80,88
27	Administration of Justice	58,88	61,06	62,19	62,69	67,17	66,49	65,86
28	Jails and Convict Settlements	16,74	16,96	18,04	17,32	16,59	16,62	16,11
29	Police	1,39,88	1,41,32	1,42,76	1,42,34	1,41,88	1,43,39	1,43,71
30	Ports and Pilotage	5	5	5	5	5	3	5
36	Scientific Departments	90	90	96	1,06	1,03	1,03	95
37	Education	1,53,35	1,54,00	1,59,98	1,68,05	2,00,07	1,90,74	2,00,92
38	Medical	41,17	41,39	41,79	43,54	46,11	45,18	47,63
39	Public Health	24,34	22,87	22,60	24,05	32,03	31,59	31,48
40	Agriculture	12,89	14,20	13,76	13,63	16,36	15,77	13,06
41	Veterinary	3,54	3,83	3,90	3,98	4,11	4,17	4,40
42	Co-operation	5,46	5,61	6,08	6,09	7,17	6,55	17,56
43	Industries	4,78	5,99	6,57	7,58	11,20	9,64	13,14
47	Miscellaneous Departments	5,58	6,23	7,11	7,68	8,32	8,83	10,74
	Total ...	5,65,49	5,76,28	5,90,76	6,00,99	6,32,59	6,21,79	6,46,49
	Civil Works.							
50	Civil Works	78,16	85,83	1,07,20	1,27,46	1,13,50	1,21,36	1,23,30
52	Bombay Development Scheme	3,31	3,41	3,68	3,86	10,49	9,73	11,11
	Total ...	81,47	89,24	1,10,88	1,31,32	1,23,99	1,31,09	1,34,41
	Miscellaneous.							
54	Famine— A. Famine Relief	2	7	2,05	7,12	3,34	3,34	...
	B. Transfers to Famine Relief Fund ...	...	...	...	6,51	2,48	1,00	...
55	Superannuation Allowances and Pensions ...	97,94	1,01,74	1,07,52	1,10,87	1,16,20	1,16,00	1,19,62
55-A	Commutation of Pensions financed from ordinary revenues.	12	10	6	6	8	8	4
56	Stationery and Printing	10,17	10,95	12,40	13,18	12,14	12,69	14,07
57	Miscellaneous	7,76	8,59	6,39	6,94	9,51	56,31	13,85
	Total ...	1,16,01	1,21,45	1,28,42	1,44,68	1,43,75	1,89,24	1,47,58
	Extraordinary Items.							
63	Extraordinary Charges	1,25	30	17	34	4	53	71
	Total Expenditure charged to revenue ...			12,01,07	12,14,31	12,65,31	13,05,13	12,83,63
	Capital Account not charged to Revenue.							
68	Construction of Irrigation, Navigation, Embankment and Drainage Works	5,12	4,46	2,59	1,95	3,44	2,22	1,18
70	Capital outlay on improvement of Public Health...	35	1,00	1,75	47	1,63	1,37	1,09
80	Bombay Development Scheme	−75	5,08	10,02	4,55	4,77	3,81	96
81	Civil Works not charged to Revenue	33	3	3	4	...	...	...
83	Payments of Commuted value of Pensions ...	9,13	5,73	4,26	6,68	4,49	5,68	4,01
85	Payments to Retrenched Personnel	−31	−55	−46	−52	−20	−30	...
	Total ...	13,87	15,75	18,19	13,17	14,13	12,78	7,24

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35.	1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Budget).	1938-39 (Revised).	1939-40 (Budget).
1	2	3	4	5	6	7	8	9
	Debt, Deposits and Advances.							
	N.—Public Debt.							
	Permanent debt			5,98	67	......	30	...
	Floating debt			...	...	1,50,00	20,00	90,00
	Loans from the Central Government			(b)4,85,68	74,75	60,13	60,13	62,32
	O.—Unfunded Debt.							
	State Provident Funds			...	34,74	35,00	40,40	38,00
	P.—Deposits and Advances.							
	Famine Relief Fund			64,87	6,32	4,56	4,85	3,16
	Appropriation for Reduction or Avoidance of Debt ...			...	...	......	...	...
	Provincial Road Fund			4,74	15,99	16,40	22,01	23,52
	Special Development Fund			...	...	......	...	21,05
	Depreciation Reserve Fund—Government Presses ...			21	47	50	51	17
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			15	1	7	5,29	6
	Deposits of Local Funds			...	3,07,55	3,00,00	3,28,00	3,20,00
	Departmental and Judicial Deposits—Civil Deposits.			53	4,26,11	4,34,54	5,30,00	4,55,00
	Do. —Other Accounts.			23,81	43,19	39,74	42,75	41,92
	Advances repayable			(a) 90	20,36	17,00	19,37	20,00
	Permanent advances			(a) 3,17	5	4	5	4
	Accounts with Foreign Governments and Indian States			(a) 5	1	......	...	...
	Accounts with the Government of Burma ...			...	51	30	30	50
	Accounts with the Reserve Bank			...	1,79	1,20	1,65	1,40
	Suspense Accounts			...	4,12,79	1,47,00	5,39,00	3,04,00
	Cheques and Bills			...	2,92,02	2,86,00	2,88,00	2,88,00
	Departmental and similar accounts			(a) 5	1,22	150	1,20	1,50
	Miscellaneous Government account			...	12,49	10,29	...	...
	R.—Loans and Advances by Provincial Government			(c) 29,59	12,31	15,91	12,18	13,80
	S.—Remittances.							
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General.			...	13,86,96	13,19,00	13,50,00	12,53,00
	Remittances by Bills			...	3,65,33	4,21,00	3,53,00	3,97,00
	Adjusting account between Central and Provincial Governments			...	3,88,55	4,03,00	1,62,00	1,54,00
	Inter-Provincial Suspense Account			...	25,49	16,00	22,00	15.00
	Total, Debt Heads ...			6,19,68	38,30,21	36,79,18	38,02,99	35,08,44
	Total, Capital and Debt Heads ...			6,37,87	38,43,38	36,93,31	38,15,77	35,10,68
	Total, Disbursements ...			18,38,94	50,57,69	49,58,62	51,20,90	47,94,31
	Closing Balance ...			1,47,44	†71,47	‡69,19	54,72§	89,13‖
	Grand Total ...			19,86,38	51,29,16	50,27,81	51,75,62	48,83,44

(a) Represents adjustments in connection with the scheme of decentralisation of balances.

(b) Includes 4,02,06 representing the adjustments on account of the cancellation of debt in terms of paragraph 8 of the G.I., F.D., Resolution No. D. 1214-Ref., dated 26th March 1937, on the Niemeyer Report published at pages 570 to 577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937.

(c) Includes 15,94 on account of adjustment in connection with the scheme of decentralisation of balances.

† This is exclusive of (a) 74,72 on account of investment of balances in treasury bills, (b) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (d) about 10 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, and (c) about 9 lakhs of Provincial Road Fund invested in treasury bills.

§ This is exclusive of (a) 74,72 on account of investment of balances in treasury bills, (b) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (d) about 14 lakhs of Provincial Road Fund invested in treasury bills.

‖ This is exclusive of (a) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (b) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (c) about 11 lakhs of Provincial Road Fund invested in treasury bills.

STATEMENT B.

Estimate of Expenditure on Capital Account.

[In thousands of rupees]

—	Total estimated cost of works included in 1939-40 Budget Estimates.			Expenditure up to 31st March 1938.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1938-39.	1939-40.	
1	2	3	4	5	6	7	8
Irrigation Works ...	36,77	16	36,93*	34,32	79	1,17	65
Bombay Development Scheme ...	7,23,06‡	...	7,23,06‡	6,13,09	4,91†	1,91†	1,03,15†‡
Other Works ...	5,68	85	6,53	1,76	49	1,09	3,19
Total ...	7,65,51	1,01	7,66,52	6,49,17	6,19	4,17	1,06,99

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* This does not include the cost of drainage schemes in Sugar Factory areas, as the expenditure incurred or to be incurred on these schemes is to be recouped from the companies.

† These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

‡ For details *vide* paragraph 250. These figures will undergo a reduction of 4,77 in consequence of the decision of Government to open revenue accounts of the Back Bay Reclamation scheme with effect from the year 1939-40.

STATEMENT C.

Statement of Outstanding Debt.

(In thousands of Rupees)

Head.	Total outstanding on 1st April 1938.	To be borrowed in 1938-39.	To be repaid in 1938-39.	Total outstanding on 31st March 1939.	To be borrowed in 1939-40.	To be repaid in 1939-40.	Total outstanding on 31st March 1940.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(a) Government share ...	18,15,34	......	12,32	18,03,02	......	12,93	17,90,09
(b) Share of the Bombay Municipal Corporation, viz. three long-dated loans of the Improvement Trust ...	4,05,92	......	4,29	4,01,63	......	4,44	3,97,19
Total, Consolidated Debt ...	22,21,26	......	16,61	22,04,65	......	17,37	21,87,28
II. Floating Debt—							
(a) Treasury Bills... ...	......	......	......	......	50,00	50,00	......
(b) Other Floating Loans ...	......	20,00	20,00	......	40,00	40,00	......
Total, Floating Debt ...	......	20,00	20,00	......	90,00	90,00	......
III. Loans to Bombay Municipal Corporation ...	10,18,60	......	43,52	9,75,08	......	44,95	9,30,13
Total ...	32,39,86	20,00	80,13	31,79,73	90,00	1,52,32	31,17,41
Net debt on Government account (i.e. items I (a) and II).	18,15,34	20,00	32,32	18,03,02	90,00	1,02,93	17,90,09

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1938 amounted to 3,49,41 and are expected to amount to 3,67,01 on 1st April 1939. These obligations will have to be met sometime in future, but at present the accumulations are in excess of withdrawals (*see* paragraphs 263-265).

The figures do not also take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1938 to 1,46,06.

In addition a small sum of 1,80 on account of the B. D. Loan, 1920, was still lying unclaimed on 1st April 1938 (*see* paragraph 259).

STATEMENT D.

STATEMENT OF DEBT CHARGES.

(In thousands of rupees)

—	Budget estimate, 1938-39.			Revised estimate, 1938-39.			Budget estimate, 1939-40.		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget	1,66,10	60,13	2,26,23	1,65,44	60,13	2,25,57	1,62,76	62,32	2,25,08
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	64,92	47,81	1,12,73	64,92	47,81	1,12,73	62,61	49,39	1,12,00
Net debt charges borne by provincial revenues	1,01,18	12,32	1,13,50	1,00,52	12,32	1,12,84	1,00,15	12,93	1,13,08

SCHEDULE OF DEMANDS FOR GRANTS FOR THE YEAR 1939-40 SUBMITTED FOR THE VOTE OF THE LEGISLATIVE ASSEMBLY.

[Figures in thousands of rupees.]

Number of demand.	Minister in charge.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue.		
1	Hon'ble the Minister for Revenue.	Land Revenue	7, Land Revenue	60,37
2	Hon'ble the Minister of Health (Medical, Public Health and Excise).	Provincial Excise	8, Provincial Excise	34,16
3	Hon'ble the Minister for Revenue.	Stamps	9, Stamps	1,98
4	Do. ...	Forest	10, Forest	23,28
5	Do. ...	Registration	11, Registration	5,45
6	Hon'ble the Minister for Home Department (and Legal).	Charges on account of Motor Vehicles Acts.	12, Charges on account of Motor Vehicles Acts.	2,70
7	Hon'ble the Minister for Revenue.	Other Taxes and Duties	13, Other Taxes and Duties	11,49
8	Hon'ble the Minister for Public Works.	Irrigation (including Working Expenses) ...	"XVII.—*Deduct*—Working Expenses," "18—Other revenue expenditure financed from ordinary revenues," and "19—Construction of Irrigation etc. Works".	26,22
9	Hon'ble the Minister for Finance, Rural Development and Agriculture.	General Administration	25, General Administration ...	61,63
10	Hon'ble the Minister for Home Department (and Legal).	Administration of Justice	27, Administration of Justice ...	46,49
11	Do. ...	Jails and Convict Settlements	28, Jails and Convict Settlements ...	15,05
12	Do. ...	Police	29, Police	1,34,08
13	Hon'ble the Minister for Revenue.	Ports and Pilotage	30, Ports and Pilotage	1
14	Hon'ble the Prime Minister.	Scientific Departments	36, Scientific Departments	93
15	Do. ...	Education	37, Education	1,96,60
16	Hon'ble the Minister of Health (Medical, Public Health and Excise).	Medical Services	38, Medical	43,48
17	Do. ...	Public Health	39, Public Health	30,07
18	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Agriculture	40, Agriculture	12,14
19	Do. ...	Veterinary Services	41, Veterinary	4,12
20	Do. ...	Co-operation	42, Co-operation	17,11
21	Hon'ble the Minister for Local Self-Government (and Miscellaneous).	Industries	43, Industries	13,14
22	Hon'ble the Prime Minister.	Miscellaneous Departments	47, Miscellaneous Departments ...	9,84

Number of demand.	Minister in charge.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue—*contd.*		
23	Hon'ble the Minister for Public Works.	Civil Works	50, Civil Works	1,22,15 (a)
24	Do. ...	Bombay Development Scheme	52, Bombay Development Scheme ...	9,38
25	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	90,03
26	Do. ...	Commutation of pensions financed from ordinary revenues.	55A, Commutation of pensions financed from ordinary revenues.	8
27	Hon'ble the Minister for Local Self-Government (and Miscellaneous).	Stationery and Printing	56, Stationery and Printing ...	14,07
28	Do. ...	Miscellaneous	57, Miscellaneous	13,85
29	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Extraordinary Charges	63, Extraordinary Charges	71
			Total ...	10,00,58
		B.—Expenditure charged to Capital.		
30	Hon'ble the Minister for Public Works.	Irrigation	68, Construction of Irrigation, etc. Works...	66
31	Hon'ble the Minister of Health (Medical Public Health and Excise).	Public Health	70, Capital Outlay on improvement of Public Health.	1,05
32	Hon'ble the Minister for Public Works.	Bombay Development Scheme ...	80, Bombay Development Scheme ...	93
33	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Payments of commuted value of pensions ...	83, Payments of commuted value of pensions.	3,36
			Total ...	6,00
		C.—Expenditure under Debt, Deposits and Remittance Heads.		
34	Hon'ble the Minister for Finance, Rural Development and Agriculture.	Advances repayable	Advances repayable	3,61
35	Do. ...	Loans and Advances bearing interest ...	Loans and Advances by Provincial Government.	13,80
			Total ...	17,41

(a) This demand is made up as shown below :—

50, Civil Works		1,17,30
XVII—*Deduct*—Working Expenses—		
Establishment	2,40	2,49
Tools and Plant	9	
18, Other Revenue Expenditure—		
Establishment	46	50
Tools and Plant	4	
52, Bombay Development Scheme—		
Establishment	1,34	1,44
Tools and Plant	10	
68, Construction of Irrigation, etc. Works—		
Establishment	39	42
Tools and Plant	3	
		1,22,15

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

Page 13, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Share of taxes on income	25,00	25,00	30,00	32,20

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payble in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which that tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent. of the prescribed percentage. But during the first period of 5 years, the whole of such prescribed percentage or such amount as together with any contributions towards general revenues from the Railways will bring the Central Government's share in the divisible total up to 13 crores, whichever is less, is to be retained by the Central Government. The revised estimate of the current year is higher than the budget estimate because the final accounts for 1937-38 revealed that a further 7,84 was due to this Government for that year, counterbalanced by a small decrease in the revised estimate of the distributable surplus for the current year. Next year's estimate takes into account the probable increase in Income Tax receipts as a result of the new Income Tax Bill.

V, Salt.

Page 13, Civil Budget Estimates.	—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	Share of net proceeds assigned to Provinces ..	2	1	1	..

2. The Salt (Additional Import Duty) Act, 1931, was in force up to April 30, 1938. The share of the net proceeds creditable to this Government is adjusted according to the calendar year. The amount of 1 which has been credited has been taken into account in the budget and revised estimates of the current year. As the Act has ceased to be in force, no provision has been made in next year's estimates.

VII and 7, Land Revenue.

Revenue.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Ordinary Revenue	3,20,94	3,40,00	3,46,00	3,40,00
(2) Sale proceeds of waste lands and redemption of land tax	1,85	1,75	1,43	1,75
(3) Recoveries on account of survey and settlement charges	2,01	2,16	2,00	2,00
(4) Recoveries of overpayments	5	6	5	5
(5) Collection of payments for services rendered ..	59	42	60	50
(6) Miscellaneous	4,60	4,75	4,10	4,35
	3,30,04	3,49,14	3,54,18	3,48,65
Deduct—Portion of Land Revenue due to Irrigation ..	—5,66	—5,98	—5,95	—6,32
Total, Land Revenue ..	3,24,38	3,43,16	3,48,23	3,42,33
Deduct—Refunds ..	—4,73	—3,32	—3,13	—3,70
Total ..	3,19,65	3,39,84	3,45,10	3,38,63

Pages 13-14 Civil Budget Estimates.

Expenditure.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Charges of Administration	18,50	25,43	24,79	26,11
(2) Survey, Settlement and Record Operations ..	1,00	1,01	99	96
(3) Land Records	12,49	25,14	25,14	25,15
(4) Assignments and Compensations	14,52	13,95	14,63	14,09
(5) Charges in England	31	25	33	32
Total ..	46,82	65,78	65,88	66,63
Charged ..	*15,15*	*5,64*	*6,22*	*6,26*
Voted ..	31,67	60,14	59,66	60,37

Pages 53-65, Civil Budget Estimates.

Revenue.

3. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The increase in the revised estimate compared with the budget estimate of the current year is due to the generally satisfactory agricultural conditions in the Province after making allowance for rebates granted on account of the slump in prices. The next year's estimate is based on the assumption that the season will be a normal one.

4. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land.

5. *Recoveries on account of survey and settlement charges.*—The decrease in the revised estimate of the current year and the budget estimate of next year is due to smaller recoveries on account of the cost of boundary marks recoverable from landholders.

6. *Deduct—Portion of land revenue due to Irrigation.*—Up to now the net revenue after deducting the cost of collection in the Civil Department was passed on to the irrigation heads. With effect from next year the gross revenue will be passed on to the irrigation heads, the credit for the cost of collection in the Civil Department being taken by deduct entry under "25-General Administration —District Administration".

7. *Refunds.*—The increase in the budget estimate of next year compared with the current year's estimates is due to the provision for refunds of non-agricultural assessments in Vile Parle and Juhu.

Expenditure.

8. *Charges of Administration.*—The decrease in the revised estimate compared with the budget estimate of the current year is mainly due to a surrender of 40 in the provision for acquisition and improvement of land for village sites and other economies in contingent expenditure. The increase in the budget estimate of next year compared with that of the current year is under "Pay of Officers" owing to the appointment of a senior officer as the Collector of Bombay and under "Contingencies" mainly due to (*a*) larger provisions for acquisition and improvement of land for village sites and construction and repairs to chavdis and (*b*) an additional provision for conservancy of certain foreshores in Bombay City.

9. *Survey, Settlement and Record Operations.*—The decrease in next year's estimate compared with the current year's estimate is mainly due to smaller provision under "Pay of Establishment" due to the abolition of a post of Assistant Manager at the Government Photozinco Press.

10. *Assignments and Compensations.*—The increase in the revised estimate compared with the budget estimate of the current year is due partly to the insufficiency of sanctioned provision and partly to the payment of past arrears. The next year's provision is based on normal requirements.

11. *Charges in England.*—The increase in the revised estimate compared with the budget estimate of the current year is under "Leave salaries and deputation pay" due to an officer having proceeded on leave to the United Kingdom, for which no provision was made in the current year's budget. The increase in next year's estimate is due to a larger provision made for the stores of the Government Photozinco Press next year.

VIII and 8, Provincial Excise.

Revenue.

Pages 15-18, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Country spirits	1,56,17	1,59,00	1,41,00	1,33,72
Country fermented liquor ..	67,69	69,37	63,00	62,95
Malt liquors	5	6	6	5
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	27,72	25,94	25,93	25,30
Receipts from commercial spirits, including denatured spirits and medicated wines	3,55	3,40	3,40	3,37
Opium	18,70	20,38	20,67	18,65
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	2,42	2,24	2,24	2,33
Hemp and other drugs	19,05	19,89	18,33	17,41
Receipts from distilleries	28,39	27,33	26,77	25,43
Fines, confiscations and miscellaneous	88	80	1,56	1,00
Recoveries of overpayments	2	..	1	..
Collection of payments for services rendered ..	12	12	3	2
Receipts in England	..	..	1	..
Lump reduction	..	—27,40	..	..
Total ..	3,24,76	3,01,13	3,03,01	2,90,23
Deduct—Refunds ..	—3,03	—3,13	—3,26	—3,13
Total ..	3,21,73	2,98,00	2,99,75	2,87,10

Expenditure.

Pages 66-73, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Superintendence	1,22	1,24	1,48	1,36
District charges	15,33	17,89	18,18	18,16
Distilleries	10,91	11,76	11,32	10,99
Cost of opium supplied to Provincial Excise Department	3,54	3,47	3,36	3,38
Compensations	8,09	6,89	6,67	5,17
Charges in England	5	2	12	18
Works	1	..	18	..
Total ..	39,15	41,27	41,31	39,24
Charged ..	*6,94*	*7,22*	*6,71*	*5,08*
Voted ..	32,21	34,05	34,60	34,16

Revenue.

12. *Country spirits, Country fermented liquor, Hemp and other drugs and Receipts from distilleries.*—As details of the prohibition measures to be adopted in the current year were under consideration, the estimated loss of revenue amounting to Rs. 27·4 lakhs on their account was shown in lump in the budget estimates of the current year. The budget estimates shown under the various minor heads, therefore, represented the receipts that would have accrued if the prohibition measures were not introduced. These measures mainly affected the four heads (*i*) Country spirits (*ii*) Country fermented liquor (*iii*) Hemp and other drugs and (*iv*) Receipts from distilleries. The decrease in the revised estimate of the current year and the budget estimate of next year under these heads is mainly due to the effect of the prohibition measures. The decrease is accentuated in next year's budget owing to the fact that some of the prohibition measures which were introduced late in the current year will be in operation for the whole of the next year.

13. *Opium.*—The rise in the revised estimate of the current year is due to an increase in the current year's license fees and the decrease in the next year's budget is due to prohibition measures.

14. *Fines, confiscations and miscellaneous.*—The increase in the revised estimate of the current year and the budget estimate of next year is due to the inclusion of receipts from dry areas and from the departmentally managed shops in the prohibition areas.

Expenditure.

15. *Superintendence.*—The increase in the revised estimate of the current year and the budget estimate of next year is mainly due to—

(1) the promotion of the Commissioner of Excise to the rank of a first grade Commissioner,

(2) discontinuance of the contribution from the Government of India on account of supervision charges of the Commissioner in connection with the matches and sugar excise duty work and

(3) employment of additional establishment in the office of the Commissioner of Excise.

16. *District charges.*—The increase in the revised estimate of the current year is due to the employment of additional establishment in the Bardoli prohibition area and the Ahmedabad dry area and the anticipated increase in expenditure under prohibition propaganda contingencies. The increase in next year's estimate is due to the employment of the additional establishment in the Bardoli prohibition area and the Ahmedabad dry area for the whole of next year partly counterbalanced by less provision on "Prohibition Propaganda".

17. *Distilleries.*—The decrease in the revised estimate compared with the current year's budget is mainly due to the reduction in the allotment to the depreciation reserve of the Nasik Distillery from Rs. 95,000 to Rs. 20,000 and non-utilisation of the provision of Rs. 5,000 for fire insurance at the Nasik Distillery counterbalanced by anticipated excesses under other items of contingencies at the Nasik, Dhadgaon and Chowka distilleries. Next year's budget estimate is smaller than the current year's revised estimate because less expenditure is expected on contingencies of the Dhadgaon and Nasik Distilleries.

18. *Compensation.*—The decrease in the current year's revised estimate compared with the current year's budget is due to the anticipation of less expenditure under "Surplus amount payable to certain States in respect of their Abkari and Hemp drug leases". The decrease in next year's estimate is mainly due to the elimination of the provision for a contribution of Rs. 1,43,750 to the Bombay Municipality.

19. *Charges in England.*—The increase in the current year's revised estimate is mainly under "leave salaries and deputation pay" due to more officers having proceeded on leave. The increase in next year's estimate is due to the provision made on account of the leave salary of the Commissioner of Excise.

20. *Works.*—The revised estimate of the current year includes expenditure anticipated on the construction of certain minor works at distilleries for which no provision was made in the current year's budget estimate.

IX and 9, Stamps.

Revenue.

—	Accounts, 1937-38.	Budget estimate, 1938-39.*	Revised estimate 1938-39.	Budget estimate, 1939-40.	Pages 19-20, Civil Budget Estimates.
A—Non-Judicial.					
Stamp duties on bills of exchange, cheques and other commercial documents.	25,87	22,96	20,20	19,57	
Sale of other non-judicial stamps	52,63	48,62	50,86	53,13	
Duty on impressing documents	4,08	2,63	3,44	2,89	
Fines and Penalties	28	20	20	20	
Miscellaneous	26	44	36	44	
Refunds	—69	—67	—68	—67	
Total ..	82,43	74,18	74,38	75,56	
B—Judicial.					
Court Fees—					
Court Fees realised in stamps	73,46	72,10	69,20	69,00	
Refunds	—97	—84	—85	—84	
Fines and Penalties	....	5	3	3	
Miscellaneous	....	1	....	1	
	72,49	71,32	68,38	68,20	
Total ..	1,54,92	1,45,50	1,42,76	1,43,76	

Expenditure.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.	Pages 74-75, Civil Budget Estimates.
A—Non-Judicial.					
Superintendence	36	35	35	34	
Sale of Stamps	64	63	63	65	
Cost of Stamps supplied from Central Stamp Stores ..	22	21	22	21	
	1,22	1,19	1,20	1,20	
B—Judicial.					
Superintendence	31	34	34	33	
Sale of Stamps	36	35	35	37	
Cost of Stamps supplied from Central Stamp Stores ..	8	9	8	8	
	75	78	77	78	
Total—Voted ..	1,97	1,97	1,97	1,98	

Revenue.

21. *A–Non-judicial.*—The increase in the next year's estimate compared with the current year's budget and revised is mainly due to additional taxation. It is partially counterbalanced by a decrease of 24 on account of fees in stamps under the Petroleum and Explosives Acts which are first credited to the central revenues but subsequently credited to provincial revenues by adjustment under "L-Miscellaneous Adjustments between Central and Provincial Governments".

22. *B–Judicial.*—The decrease in the revised estimate for the current year and the budget of the ensuing year compared with the budget estimate of the current year is mainly due to the fall in the receipts from court fees realised in stamps.

X and 10, Forest.

Revenue.

Pages 21-22, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Timber and other produce removed from the forests by Government agency	10,43	10,46	10,46	10,00
Timber and other produce removed from the forests by consumers or purchasers ..	32,08	27,12	28,49	28,70
Drift and waif wood and confiscated forest produce	2	2	2	2
Revenue from forests not managed by Government	12	13	11	11
Miscellaneous	2,88	2,76	3,27	2,83
Total ..	45,53	40,49	42,35	41,66
Deduct—Refunds	—2,38	—11	—23	—12
Total ..	43,15	40,38	42,12	41,54

Expenditure.

Pages 76-80, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
General Direction	84	82	83	80
Conservancy and works	6,51	6,70	7,03	7,42
Establishments	18,55	17,89	18,04	17,70
Interest on capital outlay	33	33	33	33
Charges in England	1,04	1,28	1,06	1,07
Loss or gain by exchange	—1	..	1	..
Total ..	27,26	27,02	27,30	27,32
Charged	*4,61*	*4,46*	*4,29*	*4,04*
Voted	22,65	22,56	23,01	23,28

Revenue.

23. *Timber and other produce removed from the forests by Government agency.*—The decrease in the ensuing year's estimate, compared with the current year's revised estimate, is mainly due to the discontinuance of the departmental working of coupes and compartments in the East Kanara division and to the reduction in the indent for sleepers by the M. & S. M. Railway.

24. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the revised over the current year's budget estimate is due to better prices realised for coupes and compartments in the Northern and Southern Circles and to the recovery of outstandings in the East Kanara division. Next year's estimate shows an increase over the current year's revised estimate due mainly to better prices expected for coupes in the East Thana and the Panch Mahals divisions and also in the Southern Circle.

25. *Miscellaneous.*—The increase in the revised over the current year's budget estimate is partly due to the adjustment of part of the earnings of the Alnawar and Dandeli Railway pertaining to 1937-38 and partly to the levy of fines on contractors for illicit cutting of reserved trees. Next year's estimate shows a decrease in comparison with the current year's revised estimate which is mainly due to the disforestment of some plots under in-forest cultivation in the Panch Mahals division.

26. *Refunds.*—The increase in the revised over the current year's budget estimate is due to the refund of grazing fees recovered last year before orders sanctioning their abolition were issued.

Expenditure.

27. *Conservancy and Works.*—The increase in the current year's revised over the budget estimate is due to (1) thinning, etc., to be carried out in certain old coupes, extensive overhauling of tractors and skidding machinery, payment of stores ordered in 1937-38, etc., (2) payment of certain khoti and other bills pertaining to last year, (3) cost of effective measures against fires in the important high forest areas and (4) urgent repairs to certain roads and buildings. The further increase in next year's estimate is due to the increase in the rates of wages paid to labourers employed by the Forest Department on regeneration and fire protection, to the inclusion of provision for departmental working of a compartment in Kanara W. D., and to more consumable stores being required for skidding works and the sawmill in the Southern Circle.

28. *Establishments.*—The increase in the current year's revised over the budget estimate is mainly due to the disbursement of more leave salary than expected. Next year's estimate shows a decrease owing to the reduction in the number of appointments in the Indian Forest Service on the retirement of one officer, his place being filled by the appointment of an officer in Bombay Forest Service, Class I, deputation of an Indian Forest Service Officer to the Government of India, deputation of a Class I officer as Forestry Instructor at the Agricultural College, Poona, and two vacancies in the Bombay Forest Service having been kept unfilled.

29. *Charges in England.*—The decrease in the current year's revised and next year's estimate, compared with the current year's budget estimate, is due to fewer officers proceeding on leave out of India.

XI and 11, Registration.

Revenue.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Fees for registering documents	14,82	14,59	14,00	14,04
Fees for copies of registered documents ..	31	32	31	30
Miscellaneous	14	14	14	14
Total ..	15,27	15,05	14,45	14,48
Deduct—Refunds	—2	—2	—3	—3
Total ..	15,25	15,03	14,42	14,45

Page 23, Civil Budget Estimates.

Expenditure.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Superintendence	35	34	35	35
District charges	5,16	5,06	5,13	5,10
Charges in England	17	21	5	..
Total—Voted ..	5,68	5,61	5,53	5,45

Pages 81-82, Civil Budget Estimates.

Revenue.

30. The decrease of 61 in the current year's revised estimate as compared with the budget estimate is due to general economic depression.

Expenditure.

31. *District charges.*—The increase in the current year's revised over the budget estimate is mainly due to the increase in expenditure on service postage and telegrams and to the purchase of photo stores in India instead of in England. The increase is partly counterbalanced by a decrease in expenditure under pay of establishment due to the employment of staff on lower scales of pay in place of senior members retired and to the abolition of 9 posts of clerks on account of the extension of the photo-copying system to eleven more offices.

32. *Charges in England.*—The decrease in the current year's revised estimate, compared with the budget estimate, is due to the transfer of 16 from this minor head to the minor head "District charges" owing to the introduction of the system of making purchases of photo stores in India. As these stores will be purchased in future in India no provision has been made for the next year under this minor head.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

Page 24, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts under the Indian Motor Vehicles Act ..	4,16	3,78	4,10	4,22
Receipts under the Provincial Motor Vehicles Taxation Act	39,96	38,22	40,00	39,50
Total ..	44,12	42,00	44,10	43,72
Deduct—Refunds ..	—43	—51	—43	—42
Total ..	43,69	41,49	43,67	43,30

Expenditure.

Pages 83-86, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Charges of collection	1,18	1,41	1,39	1,50
Inspection of Motor Vehicles	1,04	1,13	1,11	1,32
Compensation to Local bodies, etc.	7,37	7,39	7,39	7,48
Other charges	9,13	8,15	10,01	9,57
Charges in England	8	12	25	8
Total ..	18,80	18,20	20,15	19,95
Charged ..	*16,69*	*15,78*	*17,76*	*17,25*
Voted ..	2,11	2,42	2,39	2,70

Revenue.

33. *Receipts under the Indian Motor Vehicles Act and Provincial Motor Vehicles Taxation Act.*—The increase in the revised estimate of the current year and budget estimate for 1939-40 compared with the budget estimate of the current year is mainly due to the increase in the number of motor vehicles.

Expenditure.

34. *Charges of collection.*—The increase in the estimate for next year compared with the budget and the revised estimates of the current year is due to the proposed hiring of railway and municipal weigh-bridges and the purchase of eight pairs of portable weighing machines for the purpose of assessment of motor vehicles tax and prevention of overloading.

35. *Inspection of Motor Vehicles.*—The increase in the budget estimate for 1939-40 compared with the budget and revised estimates of the current year is due to the debit on the expenditure side of the expenditure incurred on rule 22 of the Public Conveyances (Motor Vehicles) Rules, 1922, which was previously debited direct to the receipt side.

36. *Compensation to local bodies.*—Provision is made under this head for payment of compensation to local bodies for the abolition of tolls under section 9 (1) (*a*) of the Bombay Motor Vehicles Tax Act, 1935. The increase of 9 in next year's estimate is due to the fact that arrears of 1938-39 are to be paid to some municipalities next year.

37. *Other charges.*—Provision for the amount to be transferred to the Provincial Road Fund under section 9 (4) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of collection of the tax including overhead charges. The increase in the revised estimate of the current year and budget estimate of next year compared with the budget estimate of the current year is due to the anticipated increase in receipts from the Motor Vehicles Tax.

38. *Charges in England.*—The increase in the revised over the budget estimate of the current year is mainly due to more expenditure incurred on leave salary as more officers went on leave than anticipated.

XIII and 13, Other Taxes and Duties.

Revenue.

Page 25, Civil Budget Estimates.

—	Actuals 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling ..	21,44	21,53	23,70	23,35
Receipts from Electricity Duties	12,07	15,39	16,39	17,00
Receipts from Tobacco Duties	19,73	20,01	21,08	22,07
Total ..	53,24	56,93	61,17	62,42

Expenditure.

Pages 87-88, Civil Budget Estimates.

—	Actuals 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Collection charges	24	24	26	26
Charges under the Electricity Acts	13	14	14	17
Charges in connection with Tobacco Duties	17,68	12,01	13,36	11,06
Total—Voted ..	18,05	12,39	13,76	11,49

Revenue.

39. *Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.*—The increase of 2,17 in the revised estimate compared with the budget estimate of the current year is mainly due to (*i*) the anticipated increase of 44 under "Entertainment tax" due to better attendance at places of entertainment, the opening of two new cinemas and an extra race meeting and the Gymkhana Hunt meeting and (*ii*) additional receipts to the extent of 1,70 expected under "Betting Tax" due to an increase in the number of Book-makers and to better backing by the public with book-makers.

40. *Receipts from Electricity Duties.*—The increase of 1,00 in the revised estimate of the current year and of 1,61 in the estimate of next year over the budget estimate of the current year is due to increased consumption of electricity.

41. *Receipts from Tobacco Duties.*—The increase of 1,07 in the revised estimate of the current year and of 2,06 in the budget estimate of next year compared with the budget estimate of the current year is due to (*i*) enhanced rates of license fees and to a rise in the consumption of tobacco in the City of Bombay, and (*ii*) more receipts anticipated under the Bombay (District) Tobacco Act during next year. As the tax was introduced late in the year in certain urban areas the full effect of the tax will not be felt until next year.

Expenditure.

42. *Charges in connection with Tobacco Duties.*—Provision on account of (*i*) grant-in-aid payable to the Bombay Municipality out of the receipts realised under the Tobacco Duty (Town of Bombay) Amendment Act, 1932 and (*ii*) charges of collection is made under this head. Upto 1937-38, the Bombay Municipality was paid a grant equal to the net proceeds from the Tobacco Duty. The grant was fixed after taking into account the gross receipts provided on the receipt

side and the arrears of past years and deducting therefrom refunds and collection charges. The current year's budget estimate of 10,90 for the grant was fixed on this basis after making a cut of 5 lakhs from the net amount payable to the Municipality. It has now been decided by Government to change this basis and to pay in lump a fixed amount of 12,00 to the Municipality on this account during the current year irrespective of the gross receipts realised from the Tobacco Duty and the arrears of past years. The increase in the revised estimate compared with the budget estimate of the current year is due to this additional payment and to the employment of additional establishment in connection with tobacco work in the sales tax areas. The decrease in next year's budget estimate compared with the revised estimate of the current year is due to no provision being made for additional establishment and to a reduced provision of 9,88 being made for the grant to the Bombay Municipality as a result of the decision that in future grants will be made exclusively to the account of the Improvement Trust just sufficient to cover the deficit in the Improvement Trust budget subject to the condition that the grant will not exceed three-fourths of the net realisations by Government from the Tobacco Duty or Rs. 10 lakhs whichever is less. The limit of Rs. 10 lakhs has been fixed because the deficit in the next year's Improvement Trust budget is less than Rs. 10 lakhs and as the financial position of the Trust has been progressively improving, the deficit in its budget in future is not likely to exceed that amount.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

43. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual works, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

44. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

45. The initial expenditure on the construction of an irrigation project for which capital account is kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

46. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, e.g., capitalised value of abatement of land revenue occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge".

47. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

48. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., the sum-at-charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive", otherwise it is treated as "Unproductive". If any work for which a capital account is kept, which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

49. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19-A—Financed from Famine Relief Fund" and "B—Financed

from ordinary Revenues" according to the source from which funds are provided. The head "19", is therefore, purely a transfer head. The net total of the major head "68", after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

50. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head "XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68" mentioned above.

51. In the budget estimates of revenue for Irrigation Works under the above mentioned head "XVII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated NET revenue, as the essential matter financial is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure, they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

52. There is one more *minus* entry to be made in the budget estimates of revenue under the head "XVII" before the net revenue is shown and that is the "refunds of revenue".

53. The interest on capital expenditure met from ordinary revenues is shown under the head "17—Interest on works for which Capital Accounts are kept".

54. With reference to the second division of irrigation works, viz., works for which capital accounts are not kept, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head "18—Other Revenue Expenditure". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head "18". The only comparison here possible is that between the gross revenue (shown under revenue head "XVIII") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous expenditure", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head "18" mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head "68" for capital works, to deduct at the foot of the account of the major head "18" a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head "18 (1) Other Revenue Expenditure financed from Famine Fund" which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head "XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.

IRRIGATION WORKS.

- 68, Capital Works.
  - (A) Irrigation Works.
    - (1) Productive Works.
    - (2) Unproductive Works.
  - (B) Navigation, Embankment and Drainage Works.
    - (1) Productive Works.
    - (2) Unproductive Works.
- 18, Non-Capital Works.
  - (A) Irrigation Works.
    - (1) Works for which Revenue Accounts are not kept.
    - (2) Miscellaneous expenditure.
  - (B) Navigation, Embankment and Drainage Works.
    - (1) Works for which Revenue Accounts are not kept.
    - (2) Miscellaneous expenditure.

Definitions 1.—" Capital Works " are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head " 68 ". Revenue realised from them is credited to the head " XVII ".

2.—" *Non-Capital Works* " are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head " 18 ". Any revenue realised from them is credited to the head " XVIII ".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

55. Cultivation in this Province depends chiefly upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

WORKS IN OPERATION.

56. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

57. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

58. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873-74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

59. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in Poona District receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

60. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

61. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 105 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

62. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as "Wilson Dam."

In addition to the above schemes there are many other small canals and tanks which collectively irrigate large areas of lands.

WORK UNDER CONSTRUCTION.

63. The project for remodelling the Nira Left Bank Canal is the only important scheme under construction at present. The scheme will enable the irrigation of an additional area of 19,000 acres. It is expected to be completed by the end of 1940-41.

64. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1937-38 are shown in the accompanying statement.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNIUM ENDING 1937-38.

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receitps.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Productive.											
1	Gadikeri Tank	1935-36 ..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	1,310	1,310
		1936-37 ..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	1,833	1,833
		1937-38 ..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,062	2,062
2	Mavinkop Tank.	1935-36 ..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	32	2,037	2,069
		1936-37 ..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	40	2,045	2,085
		1937-38 ..	1882-83..	1881-82..	30,185	3,319	33,504	154	33,658	49	1,843	1,892
3	Ekruk Tank..	1935-36 ..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	2,24,148	15,64,534	1,33,378	..	1,33,378
		1936-37 ..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	1,35,167	14,75,553	1,48,884	..	1,48,884
		1937-38 ..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	41,010	13,81,396	1,53,095	..	1,53,095
4	Shahada Channel.	1935-36 ..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	3,288	6,081	9,369
		1936-37 ..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	8,843	6,081	14,924
		1937-38 ..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	5,372	6,081	11,453
	Unproductive.											
5	Kasurdi Tank.	1935-36 ..	1869-70..	1877-78..	40,812	4,778	45,590	1,27,929	1,73,519	1,286	..	1,286
		1936-37 ..	1869-70..	1877-78..	40,812	4,778	45,590	1,29,120	1,74,710	1,117	.	1,117
		1937-38 ..	1869-70..	1877-78..	40,812	4,778	45,590	1,30,167	1,75,757	1,337	..	1,337
6	Chikhli Canal.	1935-36..	1870-71..	1882-83..	53,803	3,639	57,442	1,23,529	1,80,971	3,543	..	3,543
		1936-37 ..	1870-71..	1882-83..	53,803	3,639	57,442	1,23,103	1,80,545	3,704	..	3,704
		1937-38 ..	1870-71..	1882-83..	53,803	3,639	57,442	1,23,558	1,81,000	2,769	..	2,769
7	Hathmati and Khari Cut Canals.	1935-36 ..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	13,47,311	26,66,040	1,35,460	1,807	1,37,267
		1936-37 ..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	13,91,341	27,10,070	36,755	314	37,069
		1937-38 ..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	13,65,322	26,84,051	1,04,575	755	1,05,330
8	Dambal Tank.	1935-36 ..	1880-81..	1884-85..	60,847	3,133	63,980	1,22,954	1,86,934	—3	916	913
		1936-37 ..	1880-81..	1884-85..	60,847	3,133	63,980	1,51,451	2,15,431	1,745	916	2,661
		1937-38 ..	1880-81..	1884-85..	60,847	3,133	63,980	1,60,913	2,24,910	1,090	916	2,006
9	Medleri Tank.	1935-36 ..	1884-85..	1885-86..	78,354	3,038	81,392	1,80,251	2,61,643	660	..	660
		1936-37 ..	1884-85..	1885-86..	78,354	3,038	81,392	1,82,818	2,64,210	664	..	664
		1937-38 ..	1884-85..	1885-86..	78,354	3,038	81,392	1,85,282	2,66,674	789	..	789

*Interest is calculated as follows :—

1935-36 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916-17 and at 5·07 per cent. on the subsequent outlay.
1936-37 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916-17 and at 4·98 per cent. on the subsequent outlay.
1937-38 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916-17 and at 4·90 per cent. on the subsequent outlay.

capital accounts are kept, for the triennium ending 1937-38.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
1,654	—344	544	....	888	....	4	418	418
321	1,512	544	968	....	8·94	4	418	418
336	1,726	544	1,182	....	10·20	4	418	304
349	1,720	1,004	716	....	5·13	4	617	575
1,186	899	1,004	....	105	2·68	4	617	479
1,742	150	1,004	....	854	0·41	4	617	490
19,350	1,14,028	40,837	73,191	....	7·28	4	16,941	3,116
19,066	1,29,818	40,837	88,981	....	8·80	4	16,941	4,318
18,101	1,34,994	40,837	94,157	....	9·77	4	16,941	4,217
5,229	4,070	4,044	26	....	3·78	5	2,400	1,659
5,764	9,160	4,008	5,152	....	8·52	5	2,400	1,976
7,095	4,358	3,976	382	....	4·05	5	2,400	1,981
1,086	200	1,357	....	1,157	0·12	4	150	29
951	166	1,357	....	1,191	0·09	4	150	19
1,027	310	1,357	....	1,047	0·18	4	150	22
1,265	2,278	1,789	489	....	1·26	4	1,478	407
1,489	2,215	1,789	426	....	1·23	4	1,478	353
1,266	1,503	1,789	....	286	0·83	4	1,478	279
38,719	98,548	41,400	57,148	....	3·70	4	24,000	7,625
39,701	—2,632	41,398	....	44,030	....	4	24,000	129
37,915	67,415	41,396	26,019	....	2·51	4	24,000	19,983
40,612	—39,699	2,023	....	41,722	....	4	1,000	408
29,135	—26,474	2,023	....	28,497	....	4	1,000	444
9,462	—7,456	2,023	....	9,479	....	4	1,000	475
688	—28	2,605	....	2,633	....	4	600	56
626	38	2,605	....	2,567	0·01	4	600	44
648	141	2,605	....	2,464	0·05	4	600	46

Serial No.	Name of work.	Date when the system first came in to operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year. Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
10	Hartala Tank. 1935-36 ..	1872-73..	1886-87..	47,948	25,434	73,382	91,364	1,64,746	646	..	646
	1936-37 ..	1872-73..	1886-87..	47,948	25,434	73,382	92,981	1,66,363	926	..	926
	1937-38 ..	1872-73..	1886-87..	47,948	25,434	73,382	95,249	1,68,631	225	..	225
11	Mhaswa Tank. 1935-36 ..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	2,88,124	4,27,080	722	..	722
	1936-37 ..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	2,92,087	4,31,043	1,665	..	1,665
	1937-38 ..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	2,95,443	4,34,399	2,276	..	2,276
12	Madag Tank.. 1935-36 ..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	3,92,721	3,60,319	2,886	..	2,886
	1936-37 ..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	3,98,351	5,65,949	2,905	..	2,905
	1937-38 ..	1866-67..	1888-89..	1,61,248	6,350	1,67,598	4,03,302	5,70,900	5,859	..	5,859
13	Asundi Tank.. 1935-36 ..	1884-85..	1889-90..	60,741	14,254	74,995	1,23,131	1,98,126	1,412	710	2,122
	1936-37 ..	1884-85..	1889-90..	60,741	14,254	74,995	1,24,582	1,99,577	685	710	1,395
	1937-38 ..	1884-85..	1889-90..	60,741	14,254	74,995	1,26,582	2,01,577	96	710	806
14	Much k u n d i Tank. 1935-36 ..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	2,88,824	4,47,531	929	..	929
	1936-37 ..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	2,94,107	4,52,814	882	..	882
	1937-38 ..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	2,99,431	4,58,138	749	..	749
15	Bhadal w a d i Tank. 1935-36 ..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	3,80,653	6,08,075	7,454	..	7,454
	1936-37 ..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	3,85,880	6,13,302	4,917	..	4,917
	1937-38 ..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	3,91,572	6,18,994	4,884	..	4,884
16	Bhatodi Tank. 1935-36 ..	1871-72..	1891-92..	3,52,685	27,022	3,79,707	7,87,739	11,67,446	4,821	2,151	6,972
	1936-37 ..	1871-72..	1891-92..	3,52,587	27,022	3,79,609	7,95,495	11,75,104	4,362	1,699	6,061
	1937-38 ..	1871-72..	1891-92..	3,52,587	27,022	3,79,609	8,04,798	11,84,407	3,816	1,435	5,251
17	K o r e g a o n Tank. 1935-36 ..	1868-69..	1891-92..	37,923	1,266	39,189	1,04,231	1,43,420	2,354	..	2,354
	1936-37 ..	1868-69..	1891-92..	37,923	1,266	39,189	1,05,027	1,44,216	2,359	..	2,359
	1937-38 ..	1868-69..	1891-92..	37,923	1,266	39,189	1,08,086	1,47,295	165	..	165
18	Krishna Canal 1935-36 ..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,86,370	13,36,177	64,576	..	64,576
	1936-37 ..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,61,935	13,11,742	76,351	..	76,351
	1937-38 ..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,95,119	13,44,926	39,304	..	39,304
19	Upper Man River Works. 1935-36 ..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	9,69,272	14,08,558	2,606	..	2,606
	1936-37 ..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	9,93,294	14,32,580	5,317	..	5,317
	1937-38 ..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	10,06,981	14,46,267	4,799	..	4,799

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
959	−313	1,594	....	1,907	....	4	415	21
949	−23	1,594	....	1,617	....	4	415	21
899	−674	1,594	....	2,268	....	4	415	....
1,323	−601	4,282	....	4,883	....	4	1,700	6
1,346	319	4,282	....	3,963	0·07	4	1,700	51
1,350	926	4,282	....	3,356	0·21	4	1,700	218
1,329	1,557	5,362	....	3,805	0·28	4	1,345	503
3,173	−268	5,362	....	5,630	....	4	1,345	604
5,448	411	5,362	....	4,951	0·07	4	1,345	520
872	1,250	2,020	....	770	0·63	4	1,011	242
826	569	2,020	....	1,451	0·28	4	1,011	203
786	20	2,020	....	2,000	0·01	4	1,011	283
1,281	−352	4,663	....	5,015	....	4	750	32
1,502	−620	4,663	....	5,283	....	4	750	8
1,410	−661	4,663	....	5,324	....	4	750	15
3,916	3,538	7,087	....	3,549	0·58	4	2,000	723
3,057	1,860	7,087	....	5,227	0·30	4	2,000	1,198
3,489	1,395	7,087	....	5,692	0·22	4	2,000	1,470
2,760	4,212	11,727	....	7,515	0·36	4	12,124	685
2,092	3,969	11,725	....	7,756	0·34	4	12,124	676
2,832	2,419	11,722	....	3,303	0·20	4	12,124	584
1,739	615	1,261	....	646	0·43	4	1,050	458
1,894	465	1,261	....	796	0·32	4	1,050	63
1,963	−1,798	1,261	....	3,059	....	4	1,050	354
19,575	45,001	29,957	15,044	....	3·37	4	12,320	4,434
21,964	54,387	29,952	24,435	....	4·15	4	12,320	3,647
42,540	−3,236	29,948	....	33,184	....	4	12,320	4,339
5,522	−2,916	13,827	....	16,743	....	4	2,080	875
15,512	−10,195	13,827	....	24,022	....	4	2,080	849
4,650	149	13,827	....	13,678	0·01	4	2,080	1,076

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
20	Maini Tank ..	1935-36 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,43,668	13,39,998	5,310	..	5,310
		1936-37 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,54,516	13,50,846	9,563	..	9,563
		1937-38 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,69,113	13,65,443	5,046	..	5,046
21	Ashti Tank ..	1935-36 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,52,905	21,94,613	16,098	..	16,098
		1936-37 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,71,977	22,13,685	17,869	..	17,869
		1937-38 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,80,034	22,21,942	27,946	..	27,946
22	Rewari Canal .	1935-36 ..	1865-66..	1892-93..	56,771	3,040	59,811	63,235	1,23,046	2,751	..	2,751
		1936-37 ..	1865-66..	1892-93..	56,771	3,040	59,811	64,033	1,23,844	3,240	..	3,240
		1937-38 ..	1865-66..	1892-93..	56,771	3,040	59,811	65,273	1,25,084	2,816	..	2,816
23	Shirsuphal Tank.	1935-36 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,19,840	6,44,408	10,013	..	10,013
		1936-37 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,24,375	6,48,943	5,236	..	5,236
		1937-38 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,30,912	6,55,480	3,493	..	3,493
24	Lower Panjhra River Works.	1935-36 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,46,980	9,15,601	15,338	8,956	24,294
		1936-37 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,40,896	9,09,517	16,107	8,935	25,042
		1937-38 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,36,970	9,05,591	14,554	7,799	22,353
25	Yerla River Irrigation Works.	1935-36 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	14,79,872	22,61,380	11,876	..	11,876
		1936-37 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,02,566	22,84,074	13,819	..	13,819
		1937-38 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,13,202	22,94,710	24,772	..	24,772
26	Parsul Tank..	1935-36 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,07,987	5,22,982	2,479	..	2,479
		1936-37 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,14,866	5,29,861	1,805	..	1,805
		1937-38 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,19,735	5,34,730	3,399	..	3,399
27	Mutha Canal including Matoba Tank	1935-36 ..	1874-75..	1896-97..	66,71,934	2,98,219	69,70,153	33,71,424	1,03,41,577	4,13,562	73	4,13,635
		1936-37 ..	1874-75..	1896-97..	66,82,609	2,98,295	69,80,904	32,84,627	1,02,65,531	4,12,881	73	4,12,954
		1937-38 ..	1874-75..	1896-97..	67,02,667	2,98,436	70,01,103	32,91,144	1,02,92,247	3,25,570	73	3,25,643
28	Gokak Canal First Section and Storage Works.	1935-36 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,49,680	19,16,353	45,761	..	45,761
		1936-37 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,42,666	19,09,339	66,312	..	66,312
		1937-38 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,33,896	19,00,569	68,497	..	68,497

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
4,199	1,111	15,794	....	14,683	0·08	4	4,625	1,816
4,625	4,938	15,786	....	10,848	0·36	4	4,625	893
4,033	1,013	15,779	....	14,766	0·07	4	4,625	1,509
89,603	−73,505	25,450	....	98,955	....	4	11,780	2,222
11,496	6,373	25,445	....	19,072	0·29	4	11,780	3,767
10,185	17,761	25,441	....	7,680	0·50	4	11,780	3,751
3,269	−518	1,888	....	2,406	....	4	1,920	410
2,150	1,090	1,888	....	798	0·88	4	1,920	566
2,168	648	1,888	....	1,240	0·52	4	1,920	606
2,956	7,057	7,056	1	....	1·10	4	1,800	888
2,715	2,521	7,056	....	4,535	0·39	4	1,800	997
2,974	519	7,056	....	6,537	0·08	4	1,800	807
3,969	20,325	14,810	5,515	....	2·28	4	12,627	2,250
4,148	20,894	14,810	6,084	....	2·30	4	12,627	2,459
3,617	18,736	14,810	3,926	....	2·07	4	12,627	2,327
8,704	3,172	27,744	....	21,572	0·14	4	5,480	1,974
11,784	2,035	24,729	....	22,694	0·09	4	5,480	4,379
10,692	14,080	24,716	....	10,636	1·61	4	5,480	3,359
1,652	827	6,917	....	6,090	0·16	4	1,000	701
1,767	38	6,917	....	6,879	0·01	4	1,000	973
1,351	2,048	6,917	....	4,869	0·38	4	1,000	636
98,048	3,15,587	2,28,737	86,850	....	3·05	4	20,050	{ 11,565 29
91,244	3,21,710	2,28,967	92,743	....	3·13	4	20,050	{ 17,082 29
1,02,916	2,22,727	2,29,244	....	6,517	2·16	4	20,050	{ 17,491 29
14,062	31,699	47,412	....	15,713	1·65	4	17,627	8,223
11,959	54,353	47,339	7,014	....	2·85	4	17,627	8,293
12,453	56,044	47,274	8,770	....	2·95	4	17,627	10,162

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand Total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
29	Mhaswad Tank	1935-36 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	30,35,975	51,31,991	27,083	..	27,083
		1936-37 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	30,95,750	51,91,766	20,909	..	20,909
		1937-38 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	31,55,418	52,51,434	19,745	..	19,745
30	Jamda Canal	1935-36 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	27,82,128	38,33,448	15,233	..	15,233
		1936-37 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	28,17,124	38,68,484	15,466	..	15,466
		1937-38 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	28,55,460	39,06,820	9,901	..	9,901
31	Pathri Tank..	1935-36 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	5,67,602	12,10,448	11,528	..	11,528
		1936-37 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	5,80,206	12,23,052	11,795	..	11,795
		1937-38 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	5,92,550	12,35,396	12,395	..	12,325
32	Victoria Tank	1935-36 ..	Under construction.	..	57,787	4,032	61,819	63,033	1,24,852	..	..	..
		1936-37 ..	Under construction.	..	57,385	4,032	61,417	64,997	1,26,414	..	..	..
		1937-38 ..	Under construction.	..	57,060	4,032	61,092	66,943	1,28,035	..	..	..
33	Budhihal Tank	1935-36 ..	Under construction.	..	4,95,854	18,470	5,14,324	5,14,540	10,28,864	..	..	..
		1936-37 ..	Under construction.	..	4,96,340	18,475	5,14,815	5,31,120	10,45,935	..	..	..
		1937-38 ..	Under construction.	..	4,97,453	18,486	5,15,939	5,47,727	10,63,666	..	..	..
34	Nira Left Bank Canal and Shetphal Tank.	1935-36 ..	1885-86..	1905-06..	1,38,01,878	4,94,855	1,42,96,733	12,44,048	1,55,40,781	7,59,725	..	7,59,725
		1936-37 ..	1885-86..	1905-06..	1,39,45,183	4,95,869	1,44,41,052	13,28,345	1,57,69,397	7,06,090	..	7,06,090
		1937-38 ..	1885-86..	1905-06..	1,40,08,455	4,96,326	1,45,04,781	16,04,244	1,61,09,025	5,14,372	..	5,14,372
35	Kadva River Works.	1935-36 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,22,971	26,58,847	20,404	594	20,998
		1936-37 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,61,267	26,97,143	23,176	594	23,770
		1937-38 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,78,118	27,13,994	44,906	594	45,500
36	Wangroli Tank	1935-36 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	2,93,749	5,87,044	7,124	..	7,124
		1936-37 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,06,277	5,99,572	2,451	..	2,451
		1937-38 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,15,686	6,08,981	5,116	..	5,116
37	T r a nza-Nag- rama Tank.	1935-36 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,09,766	5,90,401	1,694	..	1,694
		1936-37 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,18,639	5,99,274	977	..	977
		1937-38 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,27,028	6,07,656	1,327	..	1,327

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable as present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.			Acres.	Acres.
21,528	5,525	66,688	....	61,133	0·11	4	24,800	3,577
13,996	6,913	66,688	....	59,775	0·13	4	24,800	4,504
12,812	6,933	66,688	....	59,755	0·13	4	24,800	11,515
19,733	—4,500	33,464	....	37,964	....	4	5,000	4,244
17,007	—1,541	33,455	....	34,996	....	4	5,000	1,731
14,790	—4,889	33,447	....	38,336	....	4	5,000	1,386
3,237	8,291	20,876	....	12,585	0·68	4	2,500	447
3,523	8,272	20,876	....	12,604	0·68	4	2,500	675
3,863	8,532	20,876	....	12,344	0·69	4	2,500	779
....	....	1,976	....	1,976	....	4	....	....
....	....	1,964	....	1,964	....	4	....	....
....	....	1,946	....	1,946	....	4	....	....
....	....	16,561	....	16,561	....	4	....	....
....	....	16,580	....	16,580	....	4	....	....
....	....	16,607	....	16,607	....	4	....	....
2,25,139	5,34,586	5,82,695	....	48,109	3·44	4	1,13,280	60,605
2,06,510	4,99,580	5,83,877	....	84,297	3·17	4	1,13,280	75,690
2,07,279	3,07,093	5,83,153	....	2,76,060	1·91	4	1,13,280	77,759
23,967	—2,969	32,394	....	35,363	....	4	18,022	4,372
29,673	—5,903	32,393	....	38,296	....	4	18,022	3,768
29,960	15,540	32,391	....	16,851	0·57	4	18,022	4,755
7,457	—333	8,127	....	8,460	....	4	3,400	933
6,856	—4,405	8,123	....	12,528	....	4	3,400	68
6,405	—1,289	8,120	....	9,409	....	4	3,400	1,906
2,089	—395	7,915	....	8,310	....	4	800	....
1,935	—958	7,915	....	8,873	....	4	800	1
1,794	—467	7,915	....	8,382	....	4	800	2

Serial No.	Name of Works.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue accounts.	Date of completion of work.	Direct charges, i.e., works, establishment, Tools and Plant Suspense and Receipts on capital accounts.	Indirect charges, i.e., capitalisation, Leave and Pension and audit and accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
38	Savli Tank ..	1935-36 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	2,73,780	5,28,990	11,783	..	11,783
		1936-37 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	2,85,729	5,40,939	1,402	..	1,402
		1937-38 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	2,93,966	5,99,176	4,764	..	4,764
39	Chan k a p u r Tank.	1935-36 ..	1909-10..	1909-10..	19,87,839	68,592	20,56,431	20,55,984	41,12,415	85,969	..	85,969
		1936-37 ..	1909-10..	1909-10..	19,87,839	68,592	20,56,431	20,85,008	41,41,439	90,592	..	90,592
		1937-38 ..	1909-10..	1909-10..	19,87,839	68,592	20,56,431	21,24,159	41,80,590	76,133	..	76,133
40	Saiat Tank ..	1935-36 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	2,96,047	4,80,076	3,750	1,907	5,657
		1936-37 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,02,444	4,86,473	1,570	609	2,179
		1937-38 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,07,677	4,91,706	2,134	1,018	3,152
41	Suki River ..	1935-36 ..	U n d e r construction	Not completed.	15,139	385	15,524	12,472	27,996	..	..	..
		1936-37 ..	Do. ..	Do. ..	15,139	385	15,524	12,975	28,499	..	..	..
		1937-38 ..	Do. ..	Do. ..	15,139	385	15,524	13,478	29,002	..	..	..
42	G o d a v a r i Canals.	1935-36 ..	1911-12..	1915-16..	1,00,68,621	5,03,116	1,05,71,737	52,57,827	1,58,29,564	2,55,625	..	2,55,625
		1936-37 ..	1911-12..	1915-16..	1,00,68,305	5,03,114	1,05,71,419	55,05,236	1,60,76,655	4,28,680	..	4,28,680
		1937-38 ..	1911-12..	1915-16..	1,00,83,017	5,03,217	1,05,86,234	55,76,139	1,61,62,373	5,29,843	..	5,29,843
43	Futelao Tank	1935-36 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,05,066	2,21,527	500	..	500
		1936-37 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,09,890	2,26,351	23	..	23
		1937-38 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,19,385	2,35,846	30	..	30
44	Dharma Canal	1935-36 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,21,638	2,19,470	2,890	—2,392	498
		1936-37 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,27,108	2,24,940	2,397	—2,392	5
		1937-38 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,33,025	2,30,857	1,653	—2,392	—739
45	Gokak Canal Survey.	1935-36 ..	U n d e r construction	Not completed.	98,859	4,650	1,03,509	71,338	1,74,847	..	..	..
		1936-37 ..	Do. ..	Do.	98,859	4,650	1,03,509	76,261	1,79,770	..	..	..
		1937-38 ..	Do. ..	Do. ..	98,859	4,650	1,03,509	81,105	1,84,614	..	..	..
46	Nira Right Bank Canal.	1935-36 ..	1924-25..	1937-38..	4,00,42,719	10,86,450	4,11,29,169	2,89,36,511	7,00,65,680	3,32,384	..	3,32,384
		1936-37 ..	1924-25..	1937-38..	4,01,41,425	10,87,983	4,12,29,408	3,08,48,791	7,20,78,199	2,71,215	..	2,71,215
		1937-38 ..	1924-25..	1937-38..	4,02,10,250	10,88,670	4,12,98,920	3,25,43,805	7,38,42,725	4,09,661	..	4,09,661

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Acres.	Acres.
6,179	5,604	7,787	....	2,183	1·06	4	3,000	579
5,564	—4,162	7,787	....	11,949	....	4	3,000	266
5,214	—450	7,787	....	8,237	....	4	3,000	1,820
46,828	39,141	68,661	....	29,520	0·95	4	8,500	8,870
51,087	39,505	68,529	....	29,024	0·95	4	8,500	12,437
46,873	29,260	68,411	....	39,151	0·70	4	8,500	10,348
4,014	1,643	5,269	....	3,626	0·34	4	2,000	416
3,307	—1,128	5,269	....	6,397	....	4	2,000	148
3,116	36	5,269	....	5,233	0·01	4	2,000	591
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
3,77,051	—1,21,426	3,43,425	....	4,64,851	....	4	79,440	17,248
3,32,234	96,446	3,43,855	....	2,47,409	1·60	4	79,440	50,283
2,57,078	2,72,765	3,43,668	....	70,903	1·69	4	79,440	36,523
1,389	—889	3,570	....	4,459	....	4	800	....
1,277	—1,254	3,570	....	4,824	....	4	800	....
5,955	—5,925	3,570	....	9,495	....	4	800	103
1,813	—1,315	3,350	....	4,665	....	5	12,870	5,716
2,134	—2,129	3,341	....	5,470	....	5	12,870	5,703
1,845	—2,584	3,333	....	5,917	....	5	12,870	5,737
....	....	5,012	....	5,012	....	6	....	....
....	....	4,923	....	4,923	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
3,51,226	—18,842	18,43,530	....	18,62,372	....	6	132,000	30,893
3,58,490	—87,275	18,25,005	....	19,12,280	....	6	132,000	50,634
3,00,707	1,08,954	18,04,267	....	16,95,313	0·15	6	132,000	41,543

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—concld.											
47	Pravara River Works.	1935-36 ..	1909-10..	1926-27..	1,45,03,498	5,12,992	1,50,16,490	1,01,52,792	2,51,69,282	3,80,911	76	3,80,987
		1936-37 ..	1909-10..	1926-27..	1,45,10,339	5,13,030	1,50,23,369	1,05,35,122	2,55,58,491	6,19,452	76	6,19,528
		1937-38 ..	1909-10..	1926-27..	1,45,37,848	5,13,438	1,50,51,286	1,07,87,948	2,58,39,234	7,75,603	76	7,75,679
48	Gokak Canal, second section.	1935-36 ..	Work in abeyance	Work in abeyance	1,76,306	13,978	1,90,284	3,78,468	5,68,752	..	..	..
		1936-37 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	3,84,331	5,74,615	..	..	..
		1937-38 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	3,90,194	5,80,478	..	..	..
	Total ..	1935-36 ..	..	..	10,31,88,075	40,60,409	10,72,48,484	7,27,69,877	18,00,18,361	28,05,481	24,226	28,30,067
		1936-37 ..	..	..	10,34,47,272	40,63,073	10,75,10,345	7,56,33,881	18,31,44,226	30,45,148	21,493	30,66,641
		1937-38 ..	..	..	10,36,42,436	40,64,880	10,77,07,316	7,81,87,313	18,58,94,629	32,14,925	20,970	32,35,895

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Acres.	Acres.
2,56,590	1,24,397	6,03,973	....	4,79,576	0·49	6	57,000	27,053
4,03,895	2,15,633	5,97,963	....	3,82,330	0·84	6	57,000	53,127
4,35,480	3,40,199	5,93,025	....	2,52,826	1·32	6	57,000	44,509
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
17,23,000	11,07,067	42,11,830	....	31,04,763	0·61	....	6,22,720	2,14,303
17,29,930	13,36,711	41,88,754	....	28,52,043	0·73	....	6,22,720	3,13,973
16,26,519	16,09,376	41,62,105	....	25,52,729	0·87	....	6,22,720	3,16,614

XVII, Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept.

Revenue.

65. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed "gross revenue") in order to show the "net revenue" earned.

66. The figures of revenue for the years 1937-38 and 1938-39 and the budget estimate for the year 1939-40 are shown below :—

Pages 26-32, Civil Budget Estimates.

—	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Direct receipts	31,45	29,53	30,15	31,50
Portion of land revenue due to irrigation ..	19	22	22	22
Gross Revenue	31,64	29,75	30,37	31,72
Deduct—Working Expenses	—15,47	—12,80	—13,08	—13,27
Net Revenue	16,17	16,95	17,29	18,45

In comparison with the budget and revised estimate for 1938-39, the budget estimate of gross revenue for 1939-40 shows an increase which is due to the proposed cess on land under the command of canals.

The increase in the current year's revised estimate compared with the budget estimate of that year under Working Expenses is due to urgent special repairs to certain works. The increase in the budget estimate for 1939-40 compared with the budget estimate of the current year is mainly due to the provision for collection charges in respect of direct receipts (54) under working expenses from next year.

67. The provision for 1939-40 under the head XVII—Working Expenses has been distributed as under :—

Pages 26-32, Civil Budget Estimates.

—	Voted.	Charged.	Total.
Extension and Improvements	80	..	80
Repairs	5,94	..	5,94
Establishment—			
Ordinary on pro-rata basis	2,40	52	2,92
Special	2,73	..	2,73
Collection charges in the Civil Department in respect of direct receipts	54	..	54
Pensionary charges	21	4	25
Tools and Plant (Ordinary)	9	..	9
Lump cut under "Allowances, Honoraria etc." ..	..	..	..
Total ..	12,71	56	13,27

For the purposes of obtaining the vote of the Legislative Assembly, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50—Civil Works" *vide* "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges." Accordingly out of the total votable amount under the head "XVII", the provisions of 2,40 and 9 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50—Civil Works" (Demand No. 23) and the residue, *viz.* 10,22 has been included in Demand No. 8, Irrigation.

	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Charged	87	67	67	56
Voted	14,60	12,13	12,41	12,71

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

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—	Accounts 1937-38.	Budget ertimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate 1939-40.
	6,70	7,03	6,94	14,32

68. The next year's estimate has been framed on the basis of the average of the past three years' actuals and after taking into account an amount of 7,50 for transfer from the deposit account of the Special Development Fund for minor irrigation works provided for under the head "18—Civil."

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Interest on capital outlay on Irrigation Works—*Charged* ..	41,62	41,78	41,69	41,75

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69. Under Rule 24 of the Devolution Rules under the Government of India Act, 1919, the capital sum spent up to 1920-21 upon the construction of productive and unproductive irrigation works was treated as an advance made to the Local Government from the revenues of India. This advance carried interest at the rate of 3·3252 per cent. per annum on outlay incurred up to the end of 1916-17, and at 5·1979 per cent. per annum on outlay incurred frcm 1917-18 to 1920-21. The amount repaid on account of this debt on 31st March 1937 under the financial settlement following the Niemeyer Report was 4,02,06 and the outstanding balance is included in the consolidated debt, the interest on which is provided under "22-Interest" (see paragraph 82). Since 1921-22 capital expenditure on irrigation has been met from loans raised for general purposes and the amount of interest payable on these loans is also provided under the same head. The repayment of the old debt referred to above or of the subsequent borrowings does not affect the head "17-Interest" which is merely a *pro-forma* head to indicate the interest on irrigation capital outlay—the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "22-Interest" under which head provision is made for interest charges on the consolidated debt which includes irrigation debt also. For computing the interest on capital outlay on irrigation works shown under "17" the capital outlay is looked on as irreducible and is unlike debt which is usually redeemable after a fixed term of years; capital outlay can only increase and never diminish whereas debt may be completely repaid.

70. The revised estimate for 1938-39 and the budget estimate for 1939-40 have been framed as follows :—

—	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916-17 ..	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917-18 to 1920-21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under "68, Capital Works" to the end of 1916-17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,24,26 on Irrigation Works from 1917-18 to 1934-35 ..	15,89	15,89
(5) Interest charges at 4·90 per cent. on the capital outlay of 4,46 on Irrigation Works in 1935-36	22	22
Carried over ..	41,45	41,45

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—	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Brought forward ..	41,45	41,45
(6) Interest charges at 4·90 per cent. on the capital outlay of 2,59 on Irrigation Works in 1936–37	13	13
(7) Interest charges at 3·5 per cent. on the capital outlay of 1,95 on Irrigation Works in 1937–38	7	7
(8) Interest charges at 3·5 per cent. on half the estimated capital outlay of 2,22 on Irrigation Works in 1938–39 ..	4	....
(9) Interest charges at 3·5 per cent. on the estimated capital outlay of 2,22 on Irrigation Works in 1938–39	....	8
(10) Interest charges at 3·5 per cent. on half the estimated capital outlay of 1,14 on Irrigation Works in 1939-40	....	2
Total ..	41,69	41,75

The decrease of 9 in the current year's revised estimate compared with the budget estimate for that year is due to the reduction in the flat rate of interest for the year 1937-38 from 4·9 to 3·5 per cent. and to a smaller capital outlay in 1937-38 and 1938-39.

18, Other Revenue Expenditure Financed from Ordinary Revenues (Public Works Department).

Expenditure.

—	1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Gross expenditure	4,07	4,15	3,98	3,56
Deduct—Amount financed from the Famine Relief Fund	..	..	..	2,16
Net amount charged to ordinary revenue ..	4,07	4,15	3,98	1,40
Charged	19	15	18	11
Voted	3,88	4,00	3,80	1,29

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71. In comparison with the figures for 1937-38 and 1938-39 (revised) the budget estimate (gross) for the next year shows a decrease of 51 and 42 respectively. This is mainly due to the Government of India taking over the Central Irrigation Hydro-dynamic Research Station for a period of five years and less experimental work at Baramati.

72. The budget estimate for 1939-40 has been distributed as under :—

—	Voted.	*Charged.*	Total.
Works	2	..	2
Extensions and Improvements	26	..	26
Other charges	3	..	3
Repairs	2,25		2,25
Establishment—			
Ordinary on pro-rata basis	46	*10*	56
Special	30	..	30
Collection charges in the Civil Department in respect of direct receipts.	2	..	2
Pensionary charges	4	*1*	5
Tools and Plant (Ordinary)	4	..	4
Grants-in-aid	3	..	3
	3,45	*11*	3,56
Deduct—Amount financed from the Famine Relief Fund..	−2,16	..	−2,16
Total ..	1,29	*11*	1,40

As explained in the last paragraph under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50-Civil Works". Out of the total votable amount of 1,29, the provisions of 46 and 4 for ordinary establishment and tools and plant charges respectively have therefore been included in the demand under the head "50-Civil Works" (Demand No. 23) and the residue, viz. 79 has been included in Demand No. 8, Irrigation.

18, Other Revenue Expenditure Financed from Ordinary Revenues—A—Irrigation Works—Civil—Expenditure.

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—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Grants for Minor Irrigation Works (including maintenance and repairs)	8,40	20,36	14,86	13,45
Charged ..	*4*	*76*	*76*	*41*
Voted	8,36	19,60	14,10	13,04

73. The current year's budget includes lump grants of 12,50 for new works and 3,50 for repairs to existing works, against which the revised estimate shows a decrease of 5,50. The decrease is mainly due to the non-utilization of the full provision of 12,50 for new works. Before executing the schemes proposed some years ago by the Special Engineer, Minor Irrigation Works, Government considered it desirable to have the plans and estimates scrutinised by two officers on special duty. These officers were appointed in July last with instructions to work on the most important projects and submit them by the end of October 1938, so that the works could be taken up for execution in the cold weather. Several projects have been started, while others are ready and an amount of 7,50 is likely to be spent out of 12,50.

74. The ensuing year's estimate of 13,45 is made up of :—

(a) Maintenance and Repairs.

Grants for repairs to works in charge of the Revenue Department—	
Northern Division	15
Central Division	10
Southern Division	15

(b) Works.

Works (including works in progress and special establishments).	7,50
Repairs—	
Northern Division	1,10
Central Division	50
Southern Division	1,50
Establishment and tools and plant charges ..	2,45
Total ..	13,45

The provision of 3,10 for "repairs" is intended for repairs of a major nature in further pursuance of the policy of ensuring that all minor irrigation works of any importance are properly repaired and kept efficient.

The amount of 7,50 for works in progress and new works has been shown separately as a new item.

18 (1), Other Revenue Expenditure financed from Famine Relief Fund.

Expenditure.

—	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
18, Other Revenue Expenditure financed from Ordinary Revenue—(Public Works) ..	..	..	..	2,16
Total .. Voted ..	..	..	..	2,16

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75. This head shows the expenditure, provided from the Famine Fund, on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head. An amount of 2,16 is available for withdrawal next year from the Famine Relief Fund for expenditure on such works. This amount has been included in Demand No. 8.

19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Page 95, Civil Budget Estimates.	Accounts 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
B, Financed from Ordinary Revenue—(Voted).	..	1	1	1

76. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1939–40 corresponds with the deduct entry under "68"—Construction of Irrigation, Navigation, Embankment and Drainage Works". It is on account of Victoria Tank in the Poona Irrigation Division.

XX and 22, Interest.

Revenue.

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—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Interest on loans to Presidency Corporations ..	65,46	65,42	65,42	63,08
(2) Interest on other loans and Advances by the Provincial Government	5,75	7,04	5,94	6,01
(3) Interest on arrears of revenue	55	50	52	50
(4) Interest realised on investment of Provincial balances .	30	15	73	45
(5) Miscellaneous	7	6	6	6
	72,13	73,17	72,67	70,10
(6) *Deduct*—Refunds	—1	—2	—2	—2
Total ..	72,12	73,15	72,65	70,08

Expenditure.

Page 96, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A.—Interest on Ordinary debt.				
(1) Discount on Treasury Bills	....	50	....	22
(2) Interest on other floating Loans	....	....	2	4
(3) Interest on expired loans .. .. .. } (4) Management of Debt .. .. .. } (5) Brokerage, Commission, etc. .. .. }	11	....	8	....
(6) Interest on consolidated debt	83,72	99,77	99,77	99,01
(7) Interest on loans to Presidency Corporations excluding those included in the consolidated debt ..	53,21	51,25	51,25	49,08
	1,37,04	1,51,52	1,51,12	1,48,35
B.—Interest on Unfunded Debt.				
(8) Special Loans—Endowments for charitable and educational institutions	..	....	45	45
(9) State Provident Funds	13,18	14,13	13,87	13,96
C.—Interest on other obligations.				
(10) Interest on Charitable and other funds ..	45	45	....	....
Total ..	1,50,67	1,66,10	1,65,44	1,62,76
D.—Transfers. *Deduct.*				
(11) Interest transferred to Commercial Departments—				
(*i*) "17-Interest on works for which capital accounts are kept"	—41,62	—41,78	—41,69	—41,75
(*ii*) Commercial undertakings—Dapuri Workshops ..	—6	—9	—6	—6
(12) Interest transferred to "10-Forest" ..	—33	—33	—33	—33
(13) Interest portion of equated payments on account of commuted value of pensions	—3,61	—3,82	—3,78	—3,87
Total ..	—45,62	—46,02	—45,86	—46,01
Net Total—*Charged* ..	*1,05,05*	*1,20,08*	*1,19,58*	*1,16,75*

Revenue.

77. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations etc.) is credited to " XX, Interest ".

(1) *Interest on loans to the Presidency Corporations.*—The decrease of 2,34 in the next year's budget estimate is due to repayments made in the current year.

(2) *Interest on other loans and advances by the Provincial Government.*—The decrease of 1,10 in the current year's revised estimate as compared with the budget estimate is due mainly to the reduction in the rate of interest to $5\frac{1}{2}$ per cent. on all past tagai loans carrying a higher rate of interest and to the suspensions of tagai recoveries sanctioned by Government.

(4) *Interest realised on investment of Provincial balances.*—The increase of 58 in the current year's revised over the budget estimate is due to a larger balance available for temporary investment than was anticipated.

Expenditure.

78. The following charges are debited to the head " 22-Interest on debt and other obligations" :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans and the charges for management, brokerage, commission and advertisement, etc., in respect of such debt.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on the balances in the Provident Funds and educational and charitable funds which have been decentralised.

79. Credit is given to this head under the heads :—

(*a*) *Deduct*—Interest transferred to commercial Departments.

(*i*) Interest on irrigation works, transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*ii*) Interest on commercial undertakings (Dapuri Workshops).

(*b*) *Deduct*—Interest transferred to Forest Department for the amount shown as expenditure under the head " 10, Forest ".

(*c*) " *Deduct*—Interest portion of equated payments out of revenue " provided under " 55, Superannuation Allowances, etc." in respect of the commuted value of pensions.

80. (1) *and* (2) *Discount on treasury bills and interest on other floating loans.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations. The provision of 50 for discount on treasury bills made in the budget of 1938–39 has been omitted as it is proposed not to issue treasury bills in the current year. A provision of 2 has however been made in the revised estimate for payment of interest on Ways and Means Advances from the Reserve Bank which will be required during the current year.

81. (3) *to* (5) *Interest on expired loans, management of debt, brokerage, commission, etc.*—The current year's revised estimate represents mainly the unclaimed interest payable on the outstanding Bombay Development loan. It is expected that no interest will be payable on that account in 1939–40.

82. (6) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in the form of bi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year from 1937. The reduction of 76 in the estimate for 1939–40 is due to the repayment made in 1938–39.

83. (7) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 2,17 in the estimate for 1939–40 is due to the repayments made in 1938–39.

84. (8), (9) and (10) *Interest on Unfunded Debt—State Provident Funds and Interest on Charitable and other Funds.*—The estimates are on account of the liabilities assumed by the Government of Bombay as a result of decentralization of balances on the introduction of provincial autonomy. In the budget estimate for 1938-39 provision for interest on Charitable and other funds was made under " C-Interest on other obligations ", but with effect from the revised estimate it has been made under " B-Interest on Unfunded Debt—Special Loans ".

85. (11) *Deduct—Interest transferred to Commercial Departments.*—

(*i*) " 17-*Interest on works for which capital accounts are kept* ".—The figures are explained under " 17, Interest on works for which capital accounts are kept ".

86. (12) *Deduct—Interest transferred to " 10, Forest "*—A corresponding debit appears under the head " 10, Forest ".

87. (13) *Deduct—Interest portion of equated payment on account of commuted value of pensions.*—See paragraph 253 under " 83-Payments of commuted value of pensions ".

23, Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 97, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(A) Other Appropriations	32,60	16,61	16,61	17,37
(B) Transfers—*Deduct*—				
(*i*) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt ..	—6,42	—4,29	—4,29	—4,44
(*ii*) Principal portion of equated instalment for repayment of the commuted value of pensions ..	—5,55	—5,80	—5,80	—6,07
(*iii*) Repayment of expenditure on payments to retrenched personnel	—52	—20	—24	....
Total (B) Transfers ..	—12,49	—10,29	—10,33	—10,51
Net Total—*Charged* ..	*20,11*	*6,32*	*6,28*	*6,86*

88. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. The consolidated debt referred to in paragraph 82 under the head " 22 " is repayable by half-yearly equated instalments of principal and interest in 45 years commencing from 1937. The principal portion of the instalments is debited to the head " 23 ". During the year 1937-38 interest on the consolidated debt was payable for 10 months only instead of for 12 months. The half yearly equated instalment being fixed, the decrease in the interest charges correspondingly increased the principal repaid. This accounts for the decrease of 15,99 in the budget estimate for 1938-39 over the accounts of 1937-38.

89. (*B*) *Transfers—Deduct*—

The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation and also the loans utilised to finance the expenditure under " 83-Payments of Commuted value of Pensions " and " 85-Payments to Retrenched Personnel " and it is explained below why repayments in respect of these loans are shown as deduct entries under " 23 ".

(*i*) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head " Loans and Advances by Provincial Government " (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head " A—Other Appropriations ", a corresponding credit by a deduct entry is given to this head.

(*ii*) and (*iii*) Loans included in the consolidated debt have been utilised for expenditure under " 83—Payments of commuted value of Pensions " and " 85—Payments to Retrenched Personnel ". The expenditure debited to " 83 " is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ".

90. The expenditure under " 85 " was similarly being written back to revenue by equal instalments of principal over a period of 5 years by debit to " 55 " and credit to " 85 " but it has been decided to write back the whole outstanding debit under " 85 " to " 55 " this year. In order to avoid a double debit to revenue section a *per contra credit* equal to the debit under " 55 " is given to this head by a deduct entry. The increase of 4 in the deduct entry against item (*iii*) this year is due to the above decision.

25, General Administration.

Expenditure.

Pages 98-130, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and household of the Governor ..	4,42	4,33	4,26	4,26
Secretarial Staff of the Governor ..	90	1,01	1,02	98
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	84	92	92	92
Ministers	2,11	1,58	1,65	1,59
Total, Heads of Provinces ..	10,80	10,37	10,38	10,28
B—Legislative Bodies.				
Provincial Legislative Assembly	2,53	3,16	2,95	3,39
Provincial Legislative Council ..	45	68	70	65
Elections for Legislatures	25	5	1	1
Total, Legislative Bodies ..	3,23	3,89	3,66	4,05
C—Secretariat and Headquarters Establishments.				
Civil Secretariat	15,54	15,56	15,67	15,70
Public Service Commission	86	96	1,01	1,02
Director of Land Records	33	34	40	43
Local Fund Audit Establishment ..	2,05	2,04	2,02	2,19
Total, Secretariat and Headquarters Establishments ..	18,78	18,90	19,10	19,34
D—Commissioners.				
Commissioners	3,12	3,01	3,25	2,91
Carried over ..	35,93	36,17	36,39	36,58

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Brought forward ..	35,93	36,17	36,39	36,58
E—District Administration.				
District Administration	62,86	37,95	38,94	38,01
G—Miscellaneous.				
Discretionary grants by Heads of Provinces ..	25	25	25	25
Miscellaneous	1	..	..	..
Expenditure from Rural Reconstruction Grants	..	2,46	2,47	2,12
Total, Miscellaneous ..	26	2,71	2,72	2,37
H—Charges in England.				
Secretary of State for India	47	7	11	8
High Commissioner for India	3,36	3,60	3,60	3,84
Total, Charges in England ..	3,83	3,67	3,71	3,92
Grand Total ..	1,02,88	80,50	81,76	80,88
Charged ..	*22,75*	*19,44*	*19,04*	*19,25*
Voted ..	80,13	61,06	62,72	61,63

91. *Staff and household of the Governor.*—The decrease in the revised estimate compared with the budget estimate of the current year is due to less expenditure under (*a*) "Band Establishment" and (*b*) "Maintenance of Government House and upkeep of gardens". The decrease under (*a*) is due to the establishment being under strength and that under (*b*) is due to the post of the Garden Superintendent remaining vacant for a part of the year. The decrease in the budget estimate of next year is mainly owing to less provision made under the "Inauguration grant for furniture and carpets".

92. *Secretarial staff of the Governor.*—The decrease in the budget estimate of 1939-40 compared with the current year's revised estimate is mainly due to the fact that the latter figure includes a debit for the leave salary of the previous incumbent.

93. *Ministers.*—The increase in the revised estimate compared with the budget estimate of 1938-39 is mainly due to more expenditure under allowances due to extensive touring by Ministers and Parliamentary Secretaries and to an increase under contingencies due to the replacement of a motor car for the use of a Minister.

94. *Provincial Legislative Assembly.*—The decrease in the revised estimate is due to less expenditure under travelling allowance to M. L. A.s as one session less was held than expected. The increase in next year's estimate is due to the provision for four additional reporters for reporting Marathi, Gujarati, Kanarese and Urdu speeches and to an increase in the provision for travelling allowance as the sittings of the Assembly next year are expected to be more frequent.

95. *Provincial Legislative Council.*—The increase in the revised estimate of the current year is mainly under travelling allowance to M. L. Cs.

96. *Elections for Legislatures.*—The decrease in the revised estimate of the current year and the budget estimate of next year is due to fewer bye-elections being expected.

97. *Civil Secretariat.*—The increase in the revised estimate of the current year is mainly due to (*a*) excess under contingencies of the Separate Department due to large expenditure on furniture, telephones, insurance of Ministers' cars, etc., and (*b*) continuance of the additional Assistant Secretary's post in the General Department for the whole of the year though provision was made for part of the year and extra debits of joining time pay and allowances of an officer transferred to hold the Secretary's post. The increase in next year's estimate is due to provision for (*i*) the additional "Labour" branch in the Political and Services Department, (*ii*) increase in the contingencies of the Separate Department, (*iii*) additional temporary establishment in the General Department, (*iv*) additional staff in the Legal Department for doing legal work in the city of Bombay which was entrusted hitherto to a Solicitors' firm, (*v*) the employment of some temporary establishment in the Oriental Translator's Office and the continuance of the post of the Public Relations Officer. The temporary post of Deputy Secretary in the Political and Services Department which was sanctioned for two years in March 1937 has been continued for a further period of one year ending on 31st March 1940.

98. *Public Service Commission.*—The increase in the revised estimate of the current year is mainly due to the employment of additional establishment and increased expenditure on travelling allowance, advertisements and postage charges.

99. *Director of Land Record.*—The increase in the current year's revised and next year's budget estimates compared with the current year's budget estimate is mainly due to the higher provision for the pay of the Director of Land Records as a senior officer now holds the post.

100. *Local Fund Audit Establishment.*—The estimates under this head are framed by the Government of India. This entry is a transfer entry from the Central head "26-Audit" under which the details will be found. The increase in next year's estimate is mainly due to provision for the additional establishment proposed to be employed for clearing off arrears.

101. *Commissioners.*—The increase in the revised estimate for 1938-39 is mainly due to leave salary paid in India to two Commissioners. The decrease in the budget estimate for 1939-40 compared with the budget estimate for 1938-39 is mainly due to provision having been made for two first grade and one second grade Commissioners instead of for three first grade Commissioners and the provision for the special pay of the Commissioners having been made for one month only.

102. *District Administration.*—The increase in the revised estimate is under (*a*) "General Establishment" and (*b*) "Other Establishment" partially counterbalanced by savings under "Sub-Divisional Establishment". The increase under (*a*) is under "Pay of Officers" and "Pay of Establishment" due to the non-realisation of the estimate for probable savings and under "Contingencies" due to the supply of service postage stamps to village officers. The increase under (*b*) is mainly under "Allowances" due to the sanctioned provision having been found insufficient and to the payment of arrears.

The next year's budget estimate allows for (*a*) increased provision under "Contingencies" of the "General Establishment", (*b*) increased provisions under "Allowances" to village officers and (*c*) a lump provision of 14 for revision of pay of inferior servants in certain expensive places in the mofussil. These increases are counterbalanced by a deduct provision of 56 on account of a debit to "XVII and 18, Irrigation" for collection charges of Irrigation revenue. The next year's budget estimate also includes additional provision of 8 under the major head "25" on account of an increase from three to four annas of the ordinary daily allowance to Government servants of the fourth grade. Similar provisions aggregating 9 on account of the increased daily allowance have been made under other major heads excluding "Forest" (where the increased rate already operates).

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103. *Miscellaneous—Expenditure from Rural Reconstruction Grants.*—The charges in connection with the village improvement schemes to be financed from provincial revenues as well as from Government of India grants are recorded under this head. The decrease in the next year's estimate compared with the current year's estimates is due to smaller provisions being required for the schemes next year. The question of placing these grants, viz. Rs. 52,000 for the provincial schemes and Rs. 1,60,000 for the Government of India schemes, at the disposal of the Registrar of Co-operative Societies from 1st April 1939 is being considered.

104. *Charges in England—High Commissioner for India*—The increase in next year's estimates compared with the budget and revised estimates of the current year is mainly due to increased provision for leave salaries of officers expected to proceed on leave to the United Kingdom.

XXI and 27, Administration of Justice.

Revenue.

Page 35, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Sale-proceeds of unclaimed and escheated property	52	50	30	46
Court-fees realised in cash	65	63	63	65
General fees, fines and forfeitures ..	9,89	10,03	9,84	13,30
Pleadership and Mukhtearship examination fees	18	18	20	18
Receipts of the Official Assignee	..	..	47	61
Miscellaneous fees and fines	4,32	4,67	3,89	4,05
Miscellaneous	32	41	39	41
Recoveries of overpayments	2	2	2	2
Collection of payments for services rendered..	45	25	25	25
Total ..	16,35	16,69	15,99	19,93
Deduct—Refunds ..	—2,30	—1,20	—1,02	—1,00
Total ..	14,05	15,49	14,97	18,93

Expenditure.

Pages 131-149, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
High Court	15,11	14,93	13,32	13,08
Law Officers	3,30	3,16	3,05	2,83
Administrator General and Official Trustee ..	50	52	52	53
Official Assignee	..	..	1,16	1,14
Coroner's Court	12	12	12	12
Presidency Magistrates' Courts	2,77	2,75	2,84	2,96
Civil and Sessions Courts	31,47	31,25	31,39	31,44
Courts of Small Causes	3,97	3,95	3,97	3,98
Criminal Courts	3,78	8,38	8,63	8,51
Pleadership and Mukhtearship Examination charges	4	4	5	4
Charges in England	1,64	2,07	1,43	1,23
Loss or Gain by Exchange	—1	..	1	..
Total ..	62,69	67,17	66,49	65,86
Charged ..	*18,72*	*20,39*	*19,46*	*19,37*
Voted ..	43,97	46,78	47,03	46,49

Revenue.

105. The decrease in the revised estimate for 1938-39 is mainly due to less receipts from (*a*) fees in the office of the Insolvency Registrar on account of a fall in the number of insolvency petitions and (*b*) magisterial fines in criminal cases.

The increase in the estimate of 1939-40 is mainly due to the inclusion in Government accounts of fees, fines, etc., which were hitherto credited direct to local bodies or institutions. Grants-in-aid equal to these fines after deducting administrative expenses have been shown under the head " 57—Miscellaneous—Miscellaneous compensations ".

Expenditure.

106. *High Court.*—With effect from the revised estimate of 1938-39 the provisions for the Official Assignee and his staff have been shown under the minor head " Official Assignee ." This mainly accounts for the decrease in the current year's revised and the next year's estimate, compared with the curent year's budget estimate.

The decrease in the revised estimate is also due to not filling short leave vacancies of Puisne Judges and non-utilisation of the provision for a tour of inspection by a High Court Judge. It is also due to the difference between the pay of the old incumbent of the post of the Court Receiver and Liquidator, who has retired, and that of the new incumbent.

The decrease in the next year's estimate is also due to the inclusion of provision for only one Additional High Court Judge and his establishment as against the provision made in the budget estimate of 1938-39 for three additional Judges and their establishments.

107. *Law Officers.*—The decrease in the current year's revised and the next year's budget estimate is mainly due to the reduction in salaries of Presidency Law Officers.

108. *Presidency Magistrates' Courts.*—The increase in the current year's revised over the budget estimate is due to the appointment of two more additional Presidency Magistrates and their establishments from 1st September 1938.

The estimate for 1939–40 includes provision for the continuance during the whole year of all the four additional Presidency Magistrates and their establishments.

109. *Civil and Sessions Courts.*—The increase in the revised estimate is mainly due to the fact that officers, who were expected to be on leave ex-India during the year 1938–39, did not proceed on leave. This increase is partly counterbalanced by savings under " Subordinate Judges " due to vacancies in the Subordinate Judges' posts being left unfilled for some time.

110. *Criminal Courts.*—The increase in the revised estimate is mainly due to the creation of two temporary appointments of Special Magistrates for three months each in the Ahmedabad and East Khandesh Districts for the trial of certain criminal cases. It is also due to heavy expenditure incurred under " Contingencies " mainly on the payment of bhatta to a large number of witnesses in criminal cases.

111. *Charges in England.*—The decrease in the current year's revised and the next year's estimate is due to fewer officers proceeding on leave ex-India.

XXII and 28, Jails and Convict Settlements.

Revenue.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Jails	1,38	1,40	1,26	1,06
Jail Manufactures	3,05	2,90	2,98	2,97
Recoveries of overpayments	....	1	1	1
Collection of payments for services rendered	1	1	1	1
Total ..	4,44	4,32	4,26	4,05
Deduct—Refunds ..	....	—1	—1	—1
Total ..	4,44	4,31	4,25	4,04

Page 36, Civil Budget Estimates.

Expenditure.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Jails	14,99	14,50	14,46	14,04
Jail Manufactures	1,99	1,58	1,57	1,80
Works	12	1	1	....
Charges in England	22	50	58	27
Total ..	17,32	16,59	16,62	16,11
Charged ..	*1,07*	*1,26*	*1,13*	*1,06*
Voted ..	16,25	15,33	15,49	15,05

Pages 150-162, Civil Budget Estimates.

Revenue.

112. *Jails.*—The decrease in 1939-40, compared with 1938-39, is mainly due to the closure of the Government Prison Farm, Visapur, during the current year. The decrease is partly noticed in the revised estimate for 1938-39.

Expenditure.

113. *Jails.*—The decrease in 1939-40, compared with 1938-39, is mainly due to the closure of the Government Prison Farm, Visapur, and also due to the taking over by Government from the 1st October 1938 of the Management of the Criminal Tribes Settlement at Sholapur from the American Marathi Mission.

114. *Jail Manufactures.*—The increase in 1939-40, compared with 1938-39, is due to purchase of larger quantities of raw materials such as, timber, etc. to comply with the orders from Government Departments, manufacture of woollen blankets for Dharwar Borstal School, supply of cotton clothing in place of gunny clothing to prisoners in Bombay City jails and purchase of mochi machines for chappals and of looms of modern types.

115 *Charges in England.*—The decrease in the estimate for 1939-40, compared with 1938-39, is mainly due to fewer officers being expected to proceed on leave in England than in the current year.

XXIII and 29, Police.

Revenue.

Page 37, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget, estimate, 1938–39.	Revised, estimate, 1938–39.	Budget, estimate, 1939–40.
Contribution for Railway Police ..	3,43	5,00	5,00	5,00
Police supplied to public departments, private companies, etc.	4	5	2	4
Receipts and recoveries on account of Presidency Police	3,45	3,41	3,45	3,87
Cash receipts under the Arms Act ..	34	33	34	34
Fees, fines and forfeitures	44	71	60	1,03
Recoveries of overpayments	3	5	5	5
Collection of payments for services rendered ..	40	36	40	40
Miscellaneous	22	24	20	20
—	8,35	10,15	10,06	10,93
Deduct—Cash receipts under the Petroleum and Explosives Acts to be transferred to the Central Revenues	..	..	—8	—8
Deduct—Refunds	—3	—1	—3	—3
Total ..	8,32	10,14	9,95	10,82

Pages 163-187 Civil Budget Estimates.

Expenditure.

—	Accounts, 1937–38.	Budget, estimate, 1938–39.	Revised, estimate, 1938–39.	Budget, estimate, 1939–40.
Presidency Police	38,62	38,23	38,57	39,40
Superintendence	2,12	2,12	2,01	2,09
District Executive Force	82,53	82,21	83,31	82,83
Police Training School	1,62	1,68	1,60	1,60
Special Police	4	4	4	4
Railway Police	8,56	8,71	9,00	8,69
Criminal Investigation Department ..	6,05	5,94	6,03	6,02
Charges in England	2,81	2,95	2,81	3,04
Loss or gain by exchange	—1	..	+2	..
Total ..	1,42,34	1,41,88	1,43,39	1,43,71
Charged ..	*9,22*	*9,22*	*9,27*	*9,63*
Voted ..	1,33,12	1,32,66	1,34,12	1,34,08

Revenue.

116. The decrease in the revised estimate for 1938–39 compared with the budget estimate for the same year is mainly due to (1) less receipts under the minor head "Fees, fines and forfeitures" and (2) deduction of the amount to be transferred to Central Revenues on account of the fees realised under the Petroleum and Explosives Acts, with effect from the current financial year in accordance with the decision of the Government of India. The increase in the budget estimate for 1939–40 compared with the budget estimate for 1938–39 is mainly under the minor heads (*a*) "Receipts and recoveries on account of Presidency Police" and (*b*) "Fees, fines and forfeitures". The increase under the minor head mentioned at (*a*) above is chiefly due to (1) the credit of receipts under the Public Land Conveyances Act, which were hitherto shown as deduction under the head "29, Police—Presidency Police", to meet the cost on account of the working of the Public Land Conveyance Licensing Department and (2) the credit of receipts from the Bombay Port Trust of the ¼th share of the cost of the new motor launch to be purchased for the Bombay Harbour Police for which provision has been made under the head "29, Police—Presidency Police—River, Harbour or Marine Police". The increase under the minor head mentioned at (*b*) above is mainly due to (1) the credit of receipts under the Public Land Conveyances Act, which were hitherto credited to "Civil Deposits" under the debt head section and (2) the credit of receipts for giving expert opinion on handwriting from the Handwriting Branch to be created in the Criminal Investigation Department, Poona, for which provision has been made as a new item under the head "29, Police—Criminal Investigation Department (Presidency)".

Expenditure.

117. *Presidency Police.*—The increase in the revised estimate for 1938–39 compared with the budget estimate for the same year is mainly due to (1) additional expenditure incurred on account of the creation of temporary appointments of 3 Police Prosecutors, 3 Head Constables and 12 Constables for the Courts of the temporary additional Presidency Magistrates, Bombay, sanctioned by the Legislature as a supplementary demand and (2) provisions sanctioned under "Contingencies" being found insufficient. This increase is, however, partially counterbalanced by the non-utilization of the provision made for the organization and training of volunteer Police Corps in Bombay City, as the scheme is not ready for introduction. The increase in the budget estimate for 1939–40 is due to (1) the provision made for the purchase of a new motor launch for the Bombay Harbour Police to replace two of the existing motor launches, (2) new provision made for the continuance of the temporary appointments of 2 Police Prosecutors, 2 Head Constables and 8 Constables for the Court of the temporary additional Presidency Magistrates, Bombay, (3) the absence of provision for reduction of expenditure under the Public Land Conveyances Act, as the receipts under that Act will be accounted for under the head "XXIII-Police" with effect from the year 1939–40 and (4) increased provisions made under "Contingencies", on the basis of past actuals.

118. *Superintendence.*—The decrease in the revised estimate compared with the budget estimate for 1938-39 is mainly due to less expenditure under "Pay of Establishment" of the Inspector General of Police and the Range Deputy Inspectors General of Police.

119. *District Executive Force.*—The increase in the revised estimate compared with the budget estimate for 1938–39 is mainly due to (1) additional expenditure on account of the increase in the strength of the Ahmedabad District Police sanctioned by the Legislature as a supplementary demand, (2) more expenditure under "Pay of Establishment" owing to fewer vacancies in the Police force due to good recruitment and (3) the provisions sanctioned under "Allowances" and "Contingencies" having been found insufficient. The increase in the budget estimate for 1939–40 is mainly due to (1) provision for the full year for the increased strength of the Ahmedabad District Police, (2) the absence of provision for reduction of expenditure under the Public Land Conveyances Act, as the eceipts under that Act will be accounted for under the head "XXIII-Police"

with effect from the year 1939–40 and (3) new provision made for the opening of a Police station at Vedach in the Jambusar taluka of the Broach and Panch Mahals District.

120. *Police Training School.*—The decrease in the revised estimate and also in the budget estimate for 1939–40 compared with the budget estimate for 1938–39 is mainly due to fewer students being admitted for training in the Police Training School, Nasik.

121. *Railway Police.*—The increase in the revised estimate compared with the budget estimate for 1938–39 is under the heads (1) "Pay of Officers" owing to changes in personnel, (2) "Pay of Establishment" owing to fewer vacancies in the Police force due to good recruitment and (3) "Allowances" and "Contingencies" owing to the provisions sanctioned under these heads being found insufficient.

122. *Criminal Investigation Department.*—The increase in the revised compared with the budget estimate for 1938–39 is mainly under the heads (1) "Pay of Establishment" owing to non-realisation in full of the lump cut made for probable savings and (2) more expenditure under "Allowances" owing to an increase in the investigation work of the Criminal Investigation Department. The increase in the budget estimate for 1939–40 compared with the budget estimate for 1938–39 is due to (1) new provision made for the formation of a Handwriting Branch in the Criminal Investigation Department, Poona, and (2) more provisions made under "Pay of Officers" owing to change in personnel and under "Allowances" on the basis of past actuals.

123. *Charges in England.*—The decrease in the revised estimate for the year 1938–39 compared with the budget estimate for the same year is mainly due to less expenditure on account of leave salary of officers, as fewer officers went on leave than expected. The increase in the budget estimate for 1939–40 is mainly due to more provision made for leave salary of officers who are expected to proceed on leave in England.

30, Ports and Pilotage.

Page 188, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Ports Establishments—				
Charges for the Survey of Steam Vessels ..	5	5	3	5
Charged ..	*4*	*4*	*2*	*4*
Voted ..	1	1	1	1

124. The receipts from and the cost of establishment of the survey of inland vessels are treated as Provincial, while those for ocean going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

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36, Scientific Departments.

Page 189, Civil Budget Estimates.

	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Grants-in-aid and donations to Scientific Societies and Institutes	4	4	4	4
(2) Museums	102	99	99	91
Total—Voted ..	106	103	103	95

125. *Museums and Scientific Societies.*—The current year's estimate includes provision for a non-recurrent grant to the Prince of Wales Museum. This explains why next year's estimate is smaller than the current year's. The provision proposed for next year does not include the usual provision on account of the Historical Museum, Satara, which is to be closed but includes the additional provision of 2 on account of grant-in-aid to the Lord Reay Industrial Museum, Poona.

XXVI and 37, Education.

Revenue.

Pages 38-39, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—University	6,83	6,49	7,31	8,07
B—Secondary	3,01	2,50	2,48	2,37
C—Primary	..	..	..	..
D—Special	55	56	56	55
E—General	5,39	4,53	4,74	10,12
Deduct—Refunds ..	—2	—3	—3	—3
Total ..	15,76	14,05	15,06	21,08

Expenditure.

Pages 190-217, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—University	16,31	16,50	17,26	18,06
B—Secondary	22,11	22,77	23,40	24,32
C—Primary	1,10,97	1,09,60	1,19,58	1,28,91
D—Special	7,06	6,87	6,86	12,12
E—General	10,52	43,12	22,70	16,46
F—Charges in England	1,08	1,21	94	1,05
Total ..	1,68,05	2,00,07	1,90,74	2,00,92
Charged ..	*5,15*	*6,93*	*4,80*	*4,32*
Voted ..	1,62,90	1,93,14	1,85,94	1,96,60

Revenue.

126. A–*University.*—The increase of 82 in the revised estimate over the budget estimate for 1938-39 is due to the increase from fees in Government Arts and Professional College consequent on an increase in the number of students. The increase of 76 in the estimate for 1939-40 compared with the revised estimates for 1938-39 is partly to be attributed to the same cause and partly to the levy of fees at the Secondary Teachers Training Colleges at Bombay and Belgaum.

127. E–*General.*—The increase of 21 in the revised estimate over the budget estimate for 1938-39 is mainly due to (1) the refund of the building grant by the American Marathi Mission Girls' School at Byculla, and (2) the library fees collected from students having been credited to "Miscellaneous". The increase of 5,38 in the estimate for 1939-40 over the revised estimate for 1938-39 is accounted for mainly by the transfer of 5,00 from the deposit account of the Special Development Fund for the construction of school buildings for primary schools, and partly by anticipated increases under "Recoveries of overpayments" and "Miscellaneous".

Expenditure.

128. *A-University.*—The increase of 76 in the revised estimate over the budget estimate for 1938-39 is due to the following causes :—.

(1) The inclusion under this sub-major head of the estimated expenditure in the current year for research in Kannada literature and the revival of the Deccan College, for which provision was made in the current year's lump provision of 32,92 under the sub-major head "E–General" (49).

(2) The reorganisation of the Government Law College (6) and

(3) The introduction of the University bifurcation scheme at the Sydenham College of Commerce and Economics, Bombay (21).

The increase of 80 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is mainly due to—

(1) a grant of 75 to the Deccan College Research Institute, and of 11 for research in Kannada literature against an amount of 49 included in the revised of the current year for those objects (37);

(2) a provision of 41 under this sub-major head on account of the opening of the Secondary Teachers Training College at Belgaum, the estimated expenditure for which in the current year appears under "E–General" counterbalanced by a saving of about 20 as a result of the retirement of I.E.S. Officers and the appointment of substitutes on lower pay; (21)

(3) additional staff in the Sydenham College of Commerce and Economics (4).; and

(4) additional provision for grants to non-Government Arts Colleges; (17).

129. *B–Secondary.*—The increase of 63 in the revised estimate over the budget estimate for 1938-39 is due to the expenditure being shown under this sub-major head on grants for secondary education for which an amount of 99 is included in the current year's lump provision for new schemes of educational expansion and improvement under "E–General" counterbalanced by a saving of 36 due to the death of a senior headmaster and transfers and retirement of some teachers and non-utilisation of the provision for Provident Fund scheme for teachers in recognised Secondary schools. The increase of 92 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is due to—

(1) the conversion of the Middle schools for Girls at Bijapur, Ahmednagar, Thana and the Anglo-Urdu Girls School, Poona, into full-fledged High Schools;

(2) the conversion of five Government High Schools into Junior Vocational Schools;

(3) the provision of facilities for the teaching of Hindustani in the Urdu and Devanagari scripts to the students in the Government Secondary schools; and

(4) the grants for physical education and for the provision of playgrounds and sites.

The estimated expenditure in the current year on account of (2) and (4) appears under "E–General" in the revised estimate for that year.

130. *C–Primary.*—The revised estimate compared with the budget estimate for 1938-39 shows an increase of 9,98, which is made up of an excess in voted expenditure of 11,98 counterbalanced by a saving of 2,00 in the charged grants. The charged saving of 2,00 is due to the decision recently taken to treat the expenditure as voted, a corresponding excess being registered in the voted expenditure. The remaining voted excess of 9,98 is due to the transfer to this sub-major head of the following allotments from the lump provision for new schemes of educational expansion and improvement provided under "E–General" in the current year's budget estimate :—

	8,05	for the restoration of temporary cuts in the provincial grants to local bodies for primary education;
	3,25	for additional grants to local authorities on admissible items of expenditure;
	9	for training of teachers in basic crafts;
	2	for the conversion of the primary school at Thamna into a basic craft school;
	47	for the opening of 200 district local board schools;
	1,00	for construction of school houses.
Total	12,88	

This excess is counterbalanced by a saving of 2,90 on account of the reduction in the grants to local bodies equal to the cost of the staff taken over from them under the amended Primary Education Act.

The excess of 9,33 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is mainly due to the following additional provisions counterbalanced by a reduction of 1,08 equal to the difference between the cost in the current and next years to be recovered from local authorities on account of the administrative and inspecting staff taken over from them :—

5,00	for the expansion and improvement of primary education ;
40	for increasing the datum line grants of local boards in view of the discontinuance of the voluntary contribution in lieu of the one anna cess on Excise Revenue ;
4,00	for construction of school buildings ;
93	for opening of basic craft schools ;
7	for the training of primary teachers in Agriculture.
Total 10,40	

131. *D–Special.*—The increase of 5,26 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is due to the inclusion of additional provisions on account of the following items :—

(1) 3 for teaching of Hindustani in Government educational institutions ;

(2) 73 for the opening of basic craft primary schools on the Wardha lines ;

(3) 2,32 for expansion of the existing training institutions and the opening of new training institutions ;

(4) 28 for additional stipends to candidates deputed by local bodies for training ;

(5) 33 for expenditure in connection with the physical training institute ;

(6) 69 for short term courses for teachers in physical education ;

(7) 70 for grants for Adult Education ;

(8) 10 for grants to gymnasia ; and

(9) 8 for grants to Special institutions for training in Hindustani.

Total 5,26

132. *E–General.*—This head is divided into the following sub-heads :—

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
O–Direction	1,64	1,59	1,65	1,71
P–Inspection :				
(1) Anglo-Indian and European Communities	20	21	15	24
(2) Other Communities	3,52	3,37	6,27	8,29
Q–Scholarships :				
(1) Anglo-Indian and European Communities	18	19	19	19
(2) Other Communities	3,56	3,22	3,08	4,06
R–Miscellaneous :				
(1) Anglo-Indian and European Communities	2	4	6	4
(2) Other Communities	1,40	1,58	1,70	1,93
Lump provision for new schemes of educational expansion and improvement ..	..	32,92	9,60	..
Total ..	10,52	43,12	22,70	16,46

133. *Direction.*—The changes in the figures are due to changes in personnel.

134. *Inspection.*—The decrease of 6 in the revised estimate under Anglo-Indian and European Communities compared with the budget estimate for 1938-39 is due to the departure on leave of the Inspector of European schools for England. The increase of 9 in the estimate for 1939-40 over the revised estimate for the current year is due to the inclusion of provision for the payment of compensation to the Inspector of European Schools on the termination of his contract. The excess of 2,90 in the revised estimate compared with the budget for 1938-39 under 'other Communities' is due to the administrative and inspecting staff taken over into Government service from the local authorities. The increase of 2,02 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is mainly due to the inclusion of a provision of 1,00 for the strengthening of the Inspecting staff of Government and of additional provision required for the full year 1939-40 on account of the staff taken over from local bodies as against the cost for eight months included in the revised estimate for 1938-39.

135. *Scholarships.*—The decrease of 14 in the revised estimate compared with the budget estimate for 1938-39 is due to a saving of that amount in the provision for scholarships to scheduled classes as a result of the fact that free studentships granted to the pupils of those classes in Government schools appear as a loss of revenue instead of as expenditure. The increase of 98 in the budget estimate for the year 1939-40 over the revised estimate for 1938-39 is mainly accounted for by (*a*) the inclusion of the provision of 79 under this sub-major head on account of educational facilities for the Backward and intermediate Classes and the Muhammadans provided in the current year in the lump provision for educational schemes under "E–General" and (*b*) the addition of a provision of 14 for the free-studentships to students in non-Government schools, and (*c*) a provision of 2 on account of additional scholarships in Government High Schools converted into junior vocational schools.

136. *Miscellaneous.*—The increase of 12 in the revised estimate over the budget estimate for 1938-39 is due to (*a*) an expenditure of 5 on the Vocational Training and Primary Teachers Training Committees (*b*) an additional grant of 4 to the Bhandarkar Oriental Research Institute and (*c*) an expenditure of 3 on account of purchase of copies of some important classical publications for the use of educational institutions. The increase of 23 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is due to (*i*) the provision of 12 made for research work in Gujarati literature, (*ii*) an amount of 18 provided for the Board of Physical Education and (*iii*) a provision of 5 for grant to the S. N. D. T. Indian Women's University counterbalanced by the absence of provisions on account of the 3 additional items included in the revised estimate for 1938-39 and referred to above.

137. *F–Charges in England.*—These charges consist of provisions for (1) leave pay of officers on leave in England, (2) overseas pay of European Officers and (3) Government Scholarships. The first two fluctuate according to the number of officers going on leave. The decrease of 27 in the revised estimate compared with the budget for 1938-39 is due to certain officers not going on leave as anticipated and to scholars going to England late in the year. The increase of 11 in the budget estimate for 1939-40 over the revised estimate for 1938-39 is mainly due to the inclusion of provision for compensation to certain European Officers on the termination of their contracts.

138. *Lump provision.*—The expenditure anticipated in the current year against the lump provision of 32,92 for new schemes of educational expansion and improvement is 23,96. An amount of 14,36 out of this has been accounted for in the revised estimate of the current year under the appropriate sub-major, minor and detailed heads. The balance of 9,60 has been shown as the revised estimate against the lump provision. The saving of 8,96 is due to the time taken in the settlement of the details of the various schemes and to the consequent delay in starting those schemes.

XXVII and 38, Medical.

Revenue.

	Actuals, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Medical Schools and College fees	2,51	2,45	2,45	2,57
Hospital Receipts	3,19	2,90	3,04	3,12
Mental Hospital Receipts	1,05	1,00	1,10	1,05
Sale of Medicines	1	1	1	1
Contributions	6,75	6,91	6,88	6,83
Income from endowments	21	22	27	32
Recoveries of overpayments	17	16	18	15
Collection of payments for services rendered ..	26	24	26	25
Miscellaneous	72	20	67	67
Total ..	14,87	14,09	14,86	14,97
Deduct—Refunds ..	—16	—9	—15	—7
Total ..	14,71	14,00	14,71	14,90

Page 40, Civil Budget Estimates.

Expenditure.

—	Actuals, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Medical Establishment	4,36	4,68	4,07	3,92
Hospitals and Dispensaries	24,82	26,12	25,36	27,41
Grants for Medical purposes	2,90	3,06	3,59	3,26
Medical Colleges and Schools	4,25	4,92	4,35	5,49
Mental Hospitals	5,54	5,10	6,15	5,38
Chemical Examiner	43	47	46	43
Charges in England	1,25	1,76	1,19	1,74
Loss or gain by exchange	—1	..	1	..
Total ..	43,54	46,11	45,18	47,63
Charged ..	4,75	5,10	4,10	4,15
Voted ..	38,79	41,01	41,08	43,48

Pages 218-238, Civil Budget Estimates.

Revenue.

139. *Medical Schools and College fees.*—The increase in the estimate for next year compared with the budget and revised estimates for the current year is mainly due to the anticipated receipt of fees from students at the Sir Currimbhoy Ebrahim Dental School which it is proposed to establish in the course of next year.

140. *Hospital Receipts.*—The increase in the revised over the budget estimate for 1938-39 is mainly due to an increase in the number of paying patients at hospitals owing to stricter enforcement of the revised hospital fee rules. For the same reason the budget estimate for the next year has been taken at a slightly higher figure.

141. *Mental Hospital Receipts.*—The increase in the revised over the budget estimate for year is due to the increase in the number of paying patients at the Mental Hospitals.

142. *Income from Endowments.*—Increase in the revised estimate and the budget estimate for next year compared with the budget estimate for the current year is due to additional income from interest on the endowment attached to the 26 beds in the Ellappa Balaram Pavilion at the J. J. Hospital, Bombay, which have now been taken over by Government for maintenance from Provincial revenues.

143. *Miscellaneous.*—The increase in the revised estimate and the budget estimate for next year is due to the fact that the Central Government pays to the Provincial Government at the beginning of each year a lump sum of Rs. 4,800 in respect of each British Medical Officer belonging to the War Reserve. It is expected that a sum of Rs. 43,200 will be paid to the Provincial Government on this account in the current year as well as in next year.

Expenditure.

144. *Medical Establishment.*—The decrease in the revised estimate compared with the budget estimate for 1938-39 is mainly due to (*i*) the appointment of a non-I.M.S. Officer as Personal Assistant to the Surgeon General, (*ii*) Vacancies in the I.M.S. Cadre, (*iii*) changes in personnel in the Surgeon General's Office. For the same reasons next year's estimate is lower than the current year's estimates.

145. *Hospitals and Dispensaries.*—The decrease in the revised estimate compared with the current year's budget estimate is mainly due to (*i*) less expenditure on the scheme for subsidising medical practitioners, (*ii*) changes in personnel, (*iii*) posting of B.M.S. Officers instead of I.M.D. officers at St. George's Hospital, Bombay, (*iv*) not filling up of the post of the Leprosy officer, (*v*) savings under house rent allowance to the Medical Officer at the Cama and Albless Hospitals and (*vi*) reduction in the rates of compensatory allowances. The increase in next year's estimate compared with the current year's budget estimate and the revised estimate is mainly due to (*i*) additional provision on account of the scheme for subsidising medical practitioners in rural areas, (*ii*) purchase of mattresses, bed sheets and other articles of linen required for the J. J. Group of Hospitals and the Cama and Albless Hospitals, (*iii*) additional X-Ray equipment for the J. J. Hospital, (*iv*) additional provision for grants to local and municipal hospitals and dispensaries, (*v*) additional short term Casualty Medical Officer for the J. J. Hospital, Bombay, and (*vi*) the appointment of additional inferior establishment at certain civil hospitals.

146. *Grants for Medical purposes.*—The increase in the revised over the budget estimate for the current year is mainly due to special grants to the King Emperor's Anti-Tuberculosis Fund and to the J. J. Hospital Nursing Association. The increase in next year's estimate compared with the budget estimate for the current year is on account of revision of grants-in-aid to several nursing associations.

147. *Medical Colleges and Schools.*—The decrease in the revised estimate compared with the budget estimate for the current year is mainly due to the savings anticipated in the grant of Rs. 1 lakh provided for Ayurvedic and Unani institutions. The increase in next year's estimate is mainly due to additional provisions on account of (*i*) the proposed establishment of the Sir Currimbhoy Ebrahim Dental School and (*ii*) the maintenance charges of two Ayurvedic Schools which it is proposed to establish next year.

148. *Mental Hospitals.*—The increase of 1,05 in the revised estimate over the current year's budget estimate is due partly to the enhanced pay of a Deputy Superintendent on promotion, to leave salary, and to additional expenditure on travelling allowances but chiefly to increased expenditure under "Contingencies" due to an increase in the number of patients and to inadequate provisions in the first place. The increase of 28 in next year's budget compared with the current year's budget, is due to increased provision under "Contingencies" in view of the increase in the number of patients, and provision on account of two new items viz., (1) additional S.M.S. Officer at the N. M. Mental Hospital, Thana, and (2) Hydrotherapy at the same Hospital.

149. *Charges in England.*—The decrease in the revised estimate compared with the budget estimate for the current year is due to the early return of an officer from leave, postponement of leave of one officer and the surrender of the provision of 9 for stores for being utilised in India.

XXVIII and 39, Public Health.

Revenue.

Page 40, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Sale proceeds of sera and vaccines etc. ..	5,70	4,35	4,65	4,60
Contributions	1,57	1,63	1,50	1,61
Recoveries of overpayments	17	5	12	14
Collection of payments for services rendered ..	11	7	7	8
Transfer from deposit account of the Special Development Fund	..	..	..	8,55
Miscellaneous	13,51	12,96	13,85	13,62
Total ..	21,06	19,06	20,19	28,60
Deduct—Refunds ..	—7	—2	—6	—5
Total ..	20,99	19,04	20,13	28,55

Expenditure.

Pages 239-252, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Public Health Establishments	6,60	7,24	6,86	7,00
Grants for Public Health purposes ..	1,98	1,09	1,11	1,24
Expenses in connection with epidemic diseases.	1,60	1,89	1,94	1,74
Bacteriological Laboratories	3,19	3,08	3,32	3,42
Pasteur Institutes	14	14	13	10
Works	10,21	18,19	17,99	8,98
Special Development Programme ..	..	..	..	8,55
Charges in England	34	40	24	45
Total ..	24,06	32,03	31,59	31,48
Charged ..	*1,74*	*1,97*	*1,51*	*1,41*
Voted ..	22,32	30,06	30,08	30,07

Revenue.

150. The sale proceeds of quinine, sera and vaccines etc. and contributions from the local bodies towards the pay of vaccinators, the Infectious Diseases Hospital and receipts from water works are credited to this head.

151. *Sale proceeds of sera and vaccines, etc.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States and other Provinces. The increase in the revised estimate is based on the progress of actuals during the current year.

152. *Contributions.*—This head represents contributions received from local bodies towards—

(*i*) the Infectious Diseases Hospital, Poona,

(*ii*) the pay of vaccinators,

and

(*iii*) the Public Health Laboratory, Poona.

The revised estimate is less than the budget estimate of the current year because the contribution of 17 from the Rockfeller Foundation towards the health unit scheme is not likely to be received this year as that scheme will not be started until next year, when a contribution of 15 is expected, which accounts for the increase in next year's estimate over the current year's revised.

153. *Transfer from the deposit account of the Special Development Fund.*—The provision of 8,55 represents the transfer from the deposit account of the Special Development Fund for expenditure on village water supply works which will be financed from that Fund.

154. *Miscellaneous.*—The increase in the revised estimate for this year and the estimate for next year is mainly due to a greater demand for water from the public in Salsette.

Expenditure.

155. *Public Health Establishment.*—The revised estimate is less than the current year's budget on account of—

(*i*) the substitution of an I.M.S. Assistant Director of Public Health by a non-I.M.S. Officer, (*ii*) the debit on account of the leave salary of Mr. Stamper under "Charges in England", and (*iii*) the delay in starting the health unit scheme.

The increase in next year's estimate over the revised estimate is mainly due to (*i*) the proposed appointment of a personal assistant to the Director of Public Health, (*ii*) provision for the purchase of a gas plant for the Public Health Laboratory, Poona, and (*iii*) additional provision for establishment charges provided *pro rata* on account of works executed by the Public Works Department.

156. *Grants for Public Health Purposes.*—The increase in next year's estimate over the revised estimate for the current year is due to (*i*) an additional provision of 5 for grants-in-aid to municipalities on account of health officers and sanitary inspectors as it is proposed to admit for Government grants municipalities with a population of 10,000 and above instead of those with a population of 15,000 or over as at present, and (*ii*) the additional provision of 7 for the Bombay Mofussil Maternity Child Welfare and Health Council.

157. *Expenses in connection with epidemic diseases.*—The increase in the revised over the budget estimate is due to the necessity for sanitary arrangements at Morwad. No provision has been made for this item next year as it is not known how long the pilgrimages to Morwad will continue. This together with smaller provision for anti-malaria staff accounts for the reduction in next year's estimate.

158. *Bacteriological Laboratories*.—The increase in the revised over the budget estimate of the current year is due to more expenditure on contingencies under the Haffkine Institute on account of greater demand for sera and vaccines. The increase in next year's budget estimate over the revised estimate is due to (*i*) the provision for additional establishment at the Haffkine Institute, (*ii*) additional provision for contingencies of the Haffkine Institute and (*iii*) full provision on account of the Pharmaceutical Laboratory being made next year.

159. *Works*.—The expenditure on village water supply works which was provided under this head up to the current year will, in the next year, be met from the Special Development Fund. The provision on this account has, therefore, been shown under the minor head " Special Development Programme ". The decrease in next year's estimate is due mainly to the absence of the current year's provision of Rs. 10,00,000 on this account counterbalanced by an increase of 26 for providing water mains at Juhu under the Salsette Water Supply Scheme and at the North-East of Jogeshwari Railway Station.

160. *Special Development Programme*.—The provision for village water supply works has been made under this head as it has been decided to finance the works from the Special Development Fund. As against the provision of 10,00 in the current year's budget made under " Works " the provision for next year is 8,55.

161. *Charges in England*.—The increase in the next year's estimate over the revised estimate is due to more officers going on leave ex-India.

XXIX and 40, Agriculture.

Revenue.

Page 41, Civil Budget Estimates.

—	Actuals, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Agricultural Receipts	3,64	3,45	3,70	3,91
Recoveries of over-payments	9	2	5	2
Collection of payments for services rendered ..	2	1	5	1
Total ..	3,75	3,48	3,80	3,94

Expenditure.

Pages 253-272, Civil Budget Estimates.

—	1937-38.	Budget estimate, 1938-39.	1938-39 (Revised on new basis).	Budget estimate, 1939-40.
Direction	88		94	92
Superintendence	1,09		1,06	74
Subordinate and Expert staff	2,18		2,52	61
Experimental farms	1,72		1,58	1,52
Agricultural demonstration and propaganda including public exhibitions and fairs ..	42		1,39	53
Agricultural experiments and research ..	2,49		2,84	3,00
Agricultural education ..	3,36		3,49	3,79
Agricultural engineering	51		51	52
Boring operations	5		..	1
Scheme for the improvement of agricultural marketing in India	23		24	23
Special rural uplift schemes	..		3	3
Grants-in-aid, contributions, etc. ..	55		69	92
Other charges	..		..	3
Works	..		26	9
Charges in England	20		22	12
Total ..	13,68	16,35	15,77	13,06
Charged ..	*1,17*	*1,28*	*1,12*	*92*
Voted ..	12,51	15,07	14,65	12,14

Revenue.

162. *Agricultural Receipts.*—The Agricultural College and School fees and proceeds from farm produce, cotton seed and implements sold by the Agricultural Department and also grants from the Imperial Council of Agricultural Research transferred from the deposit section are credited to this head. The increase of 25 and 46 in the current year's revised and next year's estimate respectively compared with the budget of the current year is due mainly to increased provision for transfer from the deposit account of the Imperial Council of Agricultural Research on account of the Dry Farming Research scheme (which has since been extended), the Sugar-cane pests scheme, the scheme for testing the reactions of wheat to black stem rust and for certain works in connection with the Sheep-breeding and the Virus Diseases schemes.

Expenditure.

163. The classifications by minor heads of this major head have been changed with effect from 1939–40. For purposes of comparison with the estimates of next year the actuals of 1937–38 and the revised estimates of 1938–39 have been re-cast in accordance with the new classification and are not actuals nor estimates of the figures as they will be booked finally.

The difference between the budget estimate i.e., 16,35 and the revised viz.: 15,77 for the whole major head is mainly due to the non-utilisation of the lump provision for propaganda.

164. *Superintendence.*—The decrease of 32 in next year's budget compared with the current year's figure is due to the abolition of two posts of Deputy Director of Agriculture in consequence of the reorganisation of rural development work.

165. *Subordinate and Expert staff.*—The decrease of 1,91 in next year's estimate compared with the current year's figure is due mainly to the transfer to the head "42, Co-operation" of the provisions for pay and allowances on account of (*a*) two Cotton Superintendents, and the Divisional Superintendent of Agriculture, Deccan Canals, and their staff and (*b*) 45 Agricultural Overseers, 30 Agricultural Sub-overseers and 29 kamgars transferred to the Co-operative and Rural Development Department as part of the scheme for the organisation of rural development work.

166. *Agricultural demonstration and propaganda including public exhibitions and fairs.*—The decrease in next year's budget compared with the current year's figure is mainly due to (*i*) the absence of lump provision for "Propaganda" and (*ii*) the transfer of the provision for "Bunding Classes" to the minor head "Agricultural Education" as supervision of bunding work has been entrusted to the Professor of Agricultural Engineering, Physics and Mathematics, Agricultural College, Poona.

167. *Agricultural Experiments and Research.*—The increase in next year's estimate compared with the figure for the current year is due to the inclusion of additional provision on account of the Dry Farming Research scheme and the Sugarcane Research Scheme (which have since been extended) and other new schemes financed wholly or partly by the Imperial Council of Agricultural Research.

168. *Agricultural Education.*—The increase of 30 in next year's estimate is due mainly to the inclusion of the provision for training agriculturists in bunding work (*vide* para. 166 above).

169. *Grants-in-aid, Contributions, etc.*—The increase of 23 in next year's estimate compared with the current year's figure is due mainly to the inclusion of provisions for cotton seed distribution and extension schemes financed by the Indian Central Cotton Committee.

170. *Other charges.*—The provision under this head is for expenditure on the quinquennial cattle census to be held next year.

171. *Charges in England.*—The decrease in next year's estimate compared with the figure for the current year is due to less provision on account of leave-salary for officers going on leave ex-India.

XXX and 41, Veterinary.

Revenue.

Page 41, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Veterinary College and School Fees ..	16	14	16	14
Other receipts	9	6	11	8
Transfers from Deposit Account of grants from the Imperial Council of Agricultural Research.	10	10	15	20
Total ..	35	30	42	42

Expenditure.

Pages 273–277, Civil Budget Estimates.

—	Actuals, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Superintendence	60	60	76	60
Veterinary Education and Research ..	64	64	63	63
Subordinate establishment	2,11	2,10	2,12	2,11
Hospitals and dispensaries	48	70	53	81
Other charges	2	2	8	13
Charges in England	13	5	5	12
Total ..	3,98	4,11	4,17	4,40
Charged ..	*26*	*28*	*28*	*28*
Voted ..	3,72	3,83	3,89	4,12

Revenue.

172. The increase of 12 in the current year's revised estimate compared with the budget estimate is due to the increase in the number of students joining the Veterinary College, sale of rinderpest vaccines to Indian States, larger receipts from fees for inoculations and vaccinations against contagious animal diseases and the contribution of 5 from the Imperial Council of Agricultural Research on account of the Tick Control Scheme. The next year's estimate is the same as the revised estimate for the current year.

Expenditure.

173. *Superintendence.*—The increase of 16 in the revised over the budget estimate of the current year is due to larger purchases of sera and vaccines occasioned by widespread epidemics among cattle.

174. *Hospitals and dispensaries.*—The decrease of 17 in the revised estimate compared with the budget estimate of the current year is mainly due to savings anticipated in the provision for grants-in-aid towards the construction of veterinary dispensary buildings at Sindgi, Taloda and Bhusawal as the buildings are not likely to be completed during the current year. The increase in next year's estimate under this head is due to the new item of 31 for grants-in-aid towards the construction of veterinary dispensary building at Hubli and those at Sindgi, Taloda and Bhusawal, provision for which has been repeated.

175. *Other charges.*—The increase of 6 in the revised over the budget estimate of the current year is due to the purchase of two spraying machines for the Scheme for the Control of Ticks. The increase in the provision for next year is due to inclusion of the full year's cost of the Tick Control Scheme.

176. *Charges in England.*—The increase of 7 in next year compared with the budget and revised estimates of the current year is due to the provision for leave salary of two officers of the Bombay Veterinary College who intend to proceed on leave out of India.

XXXI and 42, Co-operation.

Revenue.

Page 41, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Audit fees	1,13	1,17	1,17	1,35
Miscellaneous Receipts	72	1,36	94	1,11
Total ..	1,85	2,53	2,11	2,46
Deduct—Refunds	..	—1	..	—1
Total ..	1,85	2,52	2,11	2,45

Expenditure.

Pages 278-281, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Direction	73	80	78	1,09
Superintendence	3,91	4,24	4,10	8,80
Grants-in-aid	52	65	59	1,41
Other charges	88	1,38	1,08	6,19
Charges in England	5	11	..	7
Total ..	6,09	7,18	6,55	17,56
Charged ..	*41*	*51*	*30*	*45*
Voted ..	5,68	6,67	6,25	17,11

Revenue.

177. *Audit fees.*—The increase of 18 in next year's estimate compared with the budget and the revised estimates of the current year is due to larger receipts of audit fees on account of increase in the working capital of the Co-operative Societies and recovery of past arrears.

178. *Miscellaneous Receipts.*—Under this minor head (*i*) receipts of the Registrar and (*ii*) transfers from the deposit account of subsidy from the Government of India towards the Scheme of Co-operative Training and Education and from the Sugar Excise Fund are recorded. The decrease of 42 in the revised estimate compared with the budget estimate of the current year is due to reductions in the transfers from the deposit account of the subsidy towards the Co-operative

Training and Education Scheme and the grant from the Sugar Excise Fund, due to less expenditure. Next year's estimate includes no transfer from the Sugar Excise Fund. This accounts for the decrease of 25 in that year's estimate compared with the current year's budget estimate The increase of 17 in next year's estimate over the revised estimate is due to larger receipts expected from the Co-operative Training and Education Scheme.

Expenditure.

179. The decrease of 63 in the revised estimate compared with the budget estimate of the current year is mainly due to (*i*) the provisions made for the additional staff and grants-in-aid to village multi-purpose societies not being fully utilised, (*ii*) the post of Assistant Registrar for Land Mortgage Banks being held in abeyance for part of the year, (*iii*) less expenditure on the Scheme for the Organisation of Co-operative Societies for sugar manufacture and the Co-operative Training and Education Scheme and (*iv*) the provision made for leave salary of the Registrar under the minor head ' Charges in England ' not being utilised.

The estimate for 1939-40 exceeds the current year's budget estimate by 10,38. This large increase is due to (*i*) the expansion of the activities and the staff of the Co-operative Department in consequence of the decision of Government to undertake intensive measures for the organisation of rural development work and to entrust it to the Co-operative Department and (*ii*) provision being made for the staff and contingencies of debt composition boards to be set up when the legislation for composition of debts of agriculturists is passed. The lines on which the rural development work will be organised and the details of additional staff which will be employed for that work are explained in statements of new items under 42, Co-operation.

XXXII and 43, Industries.

Revenue.

Page 42, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Industries	3,88	3,50	4,31	4,31
Fisheries	62	72	61	69
Recoveries of overpayments	1	..	..	..
Total ..	4,51	4,22	4,92	5,00
Deduct—Refunds	—1	—1	—1	—1
Total ..	4,50	4,21	4,91	4,99

Expenditure.

Pages 282–305, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Industries	6,82	9,73	8,78	11,70
Fisheries	72	1,39	86	1,36
Charges in England	4	8	..	8
Total—Voted ..	7,58	11,20	9,64	13,14

Revenue.

180. *Industries.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to larger receipts (70) under the Weights and Measures Act, the reason being that the verification of weights and measures which is carried out once in two years falls due in the current year and to the additional transfer (10) from the deposit account of the grant from the Government of India on account of the development of handloom and small scale woollen industries.

181. *Fisheries.*—The decrease in the revised estimate compared with the budget estimate is partly due to no further instalments on the launch " Sir Frederick Sykes " being payable and partly to smaller receipts from the sale of salt.

Expenditure.

182. *Industries.*—The decrease of 95 in the revised estimate compared with the budget estimate for the current year is mainly due to (*i*) a saving of 43 under "Industrial Development" due to the completion only late in the year of the Industrial Engineer's Workshop and the Industrial Chemist's Laboratory, and the consequent saving on staff and experimental work ; (*ii*) saving of 40 mainly due to certain schemes of industrial development, namely, the scheme for the manufacture of lead pencils, development of paper pulp industry, survey of sericulture and ericulture and pottery experiments, being postponed or started late in the year and (*iii*) a saving of 31 under "Vocational Training for middle class unemployed" due mainly to the abandonment of the scheme for establishing a Tailoring School and to the late starting of the Leather Working School ; partly counterbalanced by increased expenditure of which the main item is an increase of 14 under "Direction" as the Director of Industries did not proceed on leave ex-India, which accounts for the saving under "Charges in England".

The increase of 292 in next year's budget compared with the current year's revised estimate is mainly due to provision (3,49) for several new items of expenditure for industrial development partly counterbalanced by less provision under existing schemes of industrial development.

183. *Fisheries.*—The decrease of 53 in the revised estimate under this head is mainly due to the scheme for improvement of fishing methods having been postponed until next year.

XXXVI and 47, Miscellaneous Departments

Revenue.

Page 42, Civil Budget Estimates

—	Actuals, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Examination Fees	29	35	32	30
Fees for the Inspection of Steam Boilers ..	1,29	1,35	1,32	1,32
Administration of Indian Partnership Act, 1932	4	5	4	4
Miscellaneous	22	10	20	22
Total ..	1,84	1,85	1,88	1,88
Deduct—Refunds ..	—2	—3	—2	—2
Total ..	1,82	1,82	1,86	1,86

Expenditure.

Pages 306–316, Civil Budget Estimates.

—	Actuals, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Labour and Emigration.				
Inspector of Factories	1,34	1,38	1,28	1,53
Labour	1,48	2,36	2,55	1,84
Inspection and Tests—				
Inspection of Steam Boilers	1,15	1,21	1,22	1,21
Statistics—				
Provincial Statistics	10	10	11	10
Miscellaneous—				
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	15	15	16	16
Administration of Indian partnership Act ..	3	3	3	3
Miscellaneous	3,16	2,76	3,19	5,36
Charges in England	24	30	26	48
Total ..	7,68	8,32	8,83	10,74
Charged ..	1,04	98	1,00	90
Voted ..	6,64	7,34	7,83	9,84

Expenditure.

184. *Inspector of Factories.*—The revised estimate is less than the budget estimate of the current year because one Inspector went on leave *ex*-India. The increase in the estimate for next year is due to the appointment of additional Inspectors, clerks and peons in the Factory Department in connection with the extension of the provisions of the Factories Act and the Payment of Wages Act to small concerns.

185. *Labour.*—The increase in the revised estimate over the current year's budget estimate is mainly due to the expenditure of about 50 on account of the Textile Labour Inquiry Committee. The decrease in the budget estimate of next year is due to less expenditure on the Textile Labour Enquiry Committee and the new Commissioner of Labour and a part of the expenditure on social amenities for labour being provided under the head "50-Civil Works".

186. *Miscellaneous.*—The increase in the revised estimate over the budget estimate of the current year is due to (*i*) the additional grant to the Children's Aid Society on account of the increase in the number of children dealt with under the Bombay Children Act and in the grant to the Bombay Province Probation and After-care Association and (*ii*) additional grants to the backward class hostels as a result of the increase in the rates of capitation grants and extra expenditure on scholarships to backward class students.

The increase in the estimate of next year over the revised estimate is due to (*i*) the proposed payment of a block grant of Rs. 2 lakhs to the Children's Aid Society, Bombay, for construction of a Children's Home at Chembur, (*ii*) increased provision for grant-in-aid to the Children's Aid Society owing to the large number of Children that the Society will have to accommodate in its new Home, (*iii*) appointment of an Assistant Inspector of Certified Schools, (*iv*) maintenance charges of children committed to the Sholapur Children's Home and (*iv*) additional provision for scholarships for backward class students.

187. *Charges in England.*—The increase in the estimate of next year over the budget and the revised estimates of the current year is due to more officers going on leave *ex*-India.

XXXIX and 50, Civil Works.

Revenue.

Page 43, Civil Budget Estimates.

—	1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	51,00	45,15	48,21	47,37

Expenditure.

Pages 317-353, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	1,27,46	1,13,50	1,21,36	1,23,30
Charged ..	*7,24*	*6,33*	*5,93*	*6,00*
Voted ..	1,20,22	1,07,17	1,15,43	1,17,30

Revenue.

188. The receipts consist mainly of rents of buildings and transfers from the Central Road Fund.

The increase of 3,06 in the revised over the budget estimate for 1938-39, is mainly due to the increase under transfers from the Central Road Development Account on account of new works taken up during the course of the year (2,89) and under recoveries of expenditure (22), partly counterbalanced by less receipts from rents of buildings. The increase of 2,22 in the budget estimate for 1939-40, compared with that for 1938-39, is mainly due to the increased provision for Central Road Development works.

Expenditure.

189. The increase of 7,86 in the revised over the budget estimate for 1938-39 is mainly due to expenditure of an urgent nature authorised on Medical, Scarcity and Petrol Tax works, tools and plant and grant-in-aid to local bodies for scarcity works, etc. The increase of 9,80 in the budget estimate for 1939-40, compared with the budget estimate for 1938-39, is due to provision for new major works enumerated in statement F and to increased provision for Central Road Development works.

190. The budget estimate for 1939-40 is distributed as under:—

		Rs.
Major works in progress	Voted ..	1,30
New major works	Voted ..	9,96
Road works to be financed from the receipts from the Petrol Tax Fund	Voted ..	35,60
Minor works	*Charged* ..	*34*
	Voted ..	3,58
Repairs	*Charged* ..	*2,03*
	Voted ..	40,02
Establishment—Ordinary	*Charged* ..	*2,48*
	Voted ..	16,37
Establishment—Central Road Fund ..	*Charged* ..	*27*
	Voted ..	11
Tools and Plant	Voted ..	1,28
Grant-in-aid	Voted ..	8,97
Suspense	Voted ..	5
Charges in England—Establishment—Ordinary	*Charged* ..	*86*
	Voted ..	6
Establishment—Central Road Fund ..	*Charged* ..	*2*
	Voted ..	....
		1,23,30

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

191. In this Province the Public Works Department establishment is not divided into two distinct branches to deal separately with "Irrigation" and with "Roads and Buildings" (or "Civil Works"). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitating the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and those tools and plant which are required for the carrying out of Irrigation survey works as well as tools and plant purchased from the Provincial Road Fund) are included in one demand for grant under the head "50, Civil Works".

192. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed over the major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is necessary that the budget provisions for both these items under all the major heads concerned should correspond as nearly as possible with the sums that will be finally debited to those heads.

193. *Establishment.*—During the years up to and including 1933-34 the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent. of the estimated cost of works and repairs in the case of all Central heads and the Provincial heads "XVII", "18", "68", "81" and "52", the residue being shown under the head "50". The figures worked out in the accounts on the basis of a *pro-rata* distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it was decided, with effect from the year 1934-35, that ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a *pro-rata*, instead of a percentage basis, but that in the case of the Central heads they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable. The establishment charges under the several heads of accounts concerned have been provided in accordance with the decisions outlined above.

194. *Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments and also from the Provincial Road Fund, provision for tools and plant required for such works is made at that rate by deduction from the total actual requirements. The residue is distributed over all other Provincial heads, including "50", in proportion to the estimated outlay on works and repairs under those heads.

195. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation Scheme and it is accordingly classified under the head "80, Bombay Development Scheme", to which head the cost of works in connection with that scheme is debitable. That head also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, and full pay and allowances of one overseer, who are now in charge of the Back Bay Reclamation work. Secretariat charges, calculated at 1 per cent. on the cost of works are also included under that head.

196. The details of the establishment and tools and plant charges except those of the special establishment and those tools and plant which are required for carrying out Irrigation survey works are given in the detailed account under the major head "50, Civil Works" and the details of the special establishments and tools and plant required for Irrigation survey works are given in the detailed accounts under the major heads concerned.

DISTRIBUTION OF CHARGES FOR ESTABLISHMENT OVER SEVERAL PUBLIC WORKS DEPARTMENT MAJOR HEADS.

—		Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
		Rs.	Rs.	Rs.	Rs.
1. 81, Civil Works (executed from loan funds)—Ordinary establishment charges calculated on a *pro-rata* basis—	*Charged*	*133*	....	....	....
	Voted ..	566	....	....	....
2. Irrigation heads—					
"XVII"—					
(*a*) Cost of Special Establishment classified under "XVII" ..	Voted ..	2,73,158	2,73,000	2,73,500	3,27,000
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "XVII"	*Charged*	*6,991*	*5,000*	*5,000*	*4,500*
	Voted ..	36,386	20,200	20,200	21,000
(*c*) Ordinary establishment charges calculated on a *pro-rata* basis.	*Charged*	*79,906*	*62,000*	*62,000*	*52,000*
	Voted ..	4,15,843	2,53,000	2,53,000	2,40,000
(*d*) Share of expenditure on retrenched personnel debitable to the Irrigation Branch ..	Voted ..	1,877	900	400	....
"18"—					
(*a*) Cost of special establishment classified under "18".	*Charged*	*1,474*	....	*3,400*	....
	Voted ..	40,886	45,500	41,000	32,000
(*b*) Pensionary charges for Irrigation Department estimated to be debited to "18"	*Charged*	*1,387*	*1,200*	*1,200*	*900*
	Voted ..	6,023	4,400	4,400	4,200
(*c*) Ordinary establishment charges calculated on a *pro-rata* basis.	*Charged*	*15,846*	*14,000*	*14,000*	*10,000*
	Voted ..	68,833	56,000	56,000	46,000
"68"—					
(*a*) Cost of special establishment classified under "68" ..	Voted ..	4,461	....	....	....

—		Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
2. Irrigation heads—*contd.*		Rs.	Rs.	Rs.	Rs.
"68"—*contd.*					
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "68"	*Charged*	*894*	*1,600*	*2,000*	*800*
	Voted ..	4,725	6,400	6,000	3,400
(*c*) Ordinary establishment charges calculated on a *pro-rata* basis.	*Charged*	*10,214*	*20,000*	*20,000*	*9,000*
	Voted ..	54,004	80,000	80,000	39,000
3. "52, Bombay Development Scheme"—					
(*a*) Cost of special establishment ..	Voted ..	78,038	1,05,200	98,000	1,10,700
(*b*) Ordinary establishment charges calculated on a *pro-rata* basis.	*Charged*	*7,716*	*14,000*	*14,000*	*29,000*
	Voted ..	19,948	56,000	56,000	1,34,000
4. "50, Civil Works"—					
(*a*) Ordinary establishment charges calculated on a *pro-rata* basis.	*Charged*	*4,68,412*	*3,67,600*	*3,27,600*	*3,33,700*
	Voted ..	17,65,717	15,96,200	16,65,700	16,42,800
(*b*) Establishment—Central Road Fund.	*Charged*	*22,350*	*28,400*	*28,400*	*29,300*
	Voted ..	5,349	9,800	9,800	11,200
	Total ..	33,91,137	30,20,400	30,41,600	30,80,500
	Charged ..	*6,15,323*	*5,13,800*	*4,77,600*	*4,69,200*
	Voted ..	27,75,814	25,06,600	25,64,000	26,11,300

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1939-40.

197. The total gross estimated cost of the Public Works Department for the year 1939-40 is Rs. 37,24,200 (Rs. 5,25,200 Charged+Rs. 31,99,000 Voted) while the total net estimated cost is Rs. 30,80,500 (Rs. 4,69,200 Charged+Rs. 26,11,300 Voted). The following statement shows the variations between the figures of the cost of establishment for the years 1939-40, 1938-39 and 1937-38 :—

Items.	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges ..	37,95,240	37,34,500	37,34,400	36,89,400
2. *Deduct*—Establishment charges recoverable from other Governments and Departments ..	—4,60,509	—7,52,900	—7,31,600	—6,43,700
Net Establishment charges excluding pensionary charges ..	33,34,731	29,81,600	30,02,800	30,45,700
3. Pensionary charges of the Irrigation Department	56,406	38,800	38,800	34,800
Total ..	33,91,137	30,20,400	30,41,600	30,80,500

198. *Item 1—Total establishment charges excluding pensionary charges.*—The decrease in the budget estimate for 1939-40 compared with the budget and the revised estimates for the year 1938-39 is mainly due to—

(*i*) the retirement of senior officers of the Indian Service of Engineers and deputation of one officer of the Indian Service of Engineers to the Educational Department;

(*ii*) reorganisation of the Dapuri Workshops which have been converted into a Sub-division under the control of the Consulting Public Health Engineer to Government;

(*iii*) the abolition of one Divisional and three Sub-divisional charges in the Deccan Irrigation Circle; and

(*iv*) conversion of the temporary posts of clerks and inferior servants in sub-divisions and staff of the Electrical Branch into permanent posts.

199. *Item 2—Establishment charges recoverable from other Governments and Departments.*—The smaller recoveries anticipated in the budget estimate of 1939-40 compared with the budget and the revised estimates for 1938-39 are due to less work carried out on behalf of other Governments and Departments.

200. *Item 3—Pensionary charges of the Irrigation Department.*—Pensionary charges are adjusted on a percentage basis on the establishment charges under the Irrigation heads "XVII", "18" and "68" by credit to the head "55-Superannuation Allowances and Pensions" after the close of the year. The rate of adjustment was fixed at 14 per cent. until the year 1930-31, when, this rate being considered excessive, the Government of India directed that in future it should be decided with reference to the rate of interest paid on loans taken from that Government in any particular year. The rate of adjustment is fixed accordingly every year and in doing so the fact that certain establishment in this Department is temporary is taken into account.

The pensionary charges debitable to the Irrigation Department are calculated every year at the rate of adjustment fixed, as mentioned above, on the ordinary establishment charges debitable to the Irrigation heads concerned on a *pro rata* basis; charges on account of special establishments, which with the exception of one measurer in the Central Circle are all of a temporary nature, are excluded. The pensionary charges thus vary each year consequent on the variations which occur in the share of ordinary establishment charges debitable to the Irrigation heads and the rate of adjustment.

MO-I Bk H 1105—25

PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1937 ..	41,29,379
Receipts in 1937-38	80,185
	42,09,564
Expenditure in 1937-38	38,89,553
Balance on 31st March 1938	3,20,011
Estimated receipts in 1938-39	31,78,000
	34,98,011
Estimated expenditure in 1938-39	36,89,000
Estimated balance on 1st April 1939 ..	—1,90,989
Estimated receipts in 1939-40	36,00,000
	34,09,011
Estimated expenditure in 1939-40	36,00,000
Estimated balance on 31st March 1940 ..	—1,90,989*

* This minus balance will be wiped out early in 1940-41 by a credit along with the first quarterly allotment to be received from the Central Road Development Fund equal to 90 per cent. of the estimated expenditure in the beginning of that quarter (*vide* paragraph 281).

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER "50-CIVIL WORKS" FOR THE YEAR 1939-40.

Name of Officer.	Amount.
	Rs.
Superintending Engineer, Northern Circle	57,000
Superintending Engineer, Central Circle	63,000
Superintending Engineer, Deccan Irrigation Circle ..	24,000
Superintending Engineer, Southern Circle	47,000
Electrical Engineer to Government	9,000
Total ..	2,00,000

Distribution of the above total—

Central Heads	50-Civil Works	7,800
	32-Ecclesiastical	800
	33-Payments to Crown Representative	300
	8-Military Engineer Services ..	100
	Posts and Telegraph Works ..	3,000
		12,000
Provincial Road Fund		17,000
		29,000
39-Public Health—Public Works Department		1,800
50-Civil Works—Provincial		1,28,000
52-Bombay Development Scheme		10,000
Irrigation Heads—		
XVII-Irrigation, Navigation, etc.		9,000
18-Irrigation—Public Works Department		4,000
18-Irrigation—Civil (Revenue Department).. ..		15,000
68-Construction of Irrigation, etc., works		3,000
70-Capital Outlay on Improvements to Public Health (General Department)		200
Total ..		2,00,000

XLI and 52, Bombay Development Scheme.

201. Up to and inclusive of the year 1938-39 receipts and expenditure for all the schemes of the late Development Department except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes appear under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the head 80-Bombay Development Scheme. It has been decided to open revenue accounts for this scheme with effect from the year 1939-40, and from that year the revenue receipts and expenditure on repairs and maintenance of this scheme also will be recorded under the heads XLI and 52-Bombay Development Scheme. The receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads XXVIII and 39-Public Health, respectively.

Revenue.

Page 43, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Rent from properties	6,78	6,43	7,68	10,16
Sale of electricity	13	12	14	13
Miscellaneous	18	26	26	28
Deduct—Refunds	..	..	—1	..
Total ..	7,09	6,81	8,07	10,57

Expenditure.

Pages 354-356, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
I.—*Original Works*—				
(*a*) Land acquisition and Law charges ..		5	5	3
(*b*) Other Works—				
(1) Industrial Housing Scheme ..		4,72	4,28	3,14
(2) S. S. 3 (Trombay North-West)		5	5	5
(3) S. S. 6 (Danda)	35	1	1	..
(4) S. S. 7 (Khar Model Suburb) ..		8	6	6
(5) S. S. 16 (Shahar)		3	2	2
(6) S. S. 18 (Kirol North) ..		2	1	1
(7) G.-1 (*a*)—Quarters and offices in Bombay		1	2	1
(8) Back Bay Reclamation Scheme ..	..	..	..	5
	35	4,97	4,50	3,37

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
II.—Repairs and Maintenance including rents and taxes, etc. for Development Chawls	2,43	3,72	3,51	4,24*
Establishment .. .. *Charged* ..	*8*	*14*	*14*	*29*
Voted ..	98	1,62	1,54	3,11
	1,06	1,76	1,68	3,40
Tools and Plant	2	4	4	10
Total ..	3,86	10,49	9,73	11,11
Charged ..	*8*	*14*	*14*	*29*
Voted ..	3,78	10,35	9,59	10,82†

* The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communications.	Miscellaneous.	Total.
Presidency	3,84	..	19	4,03
Electrical	12	..	..	12
Thana	3	6	..	9
Total ..	3,99	6	19	4,24

Revenue.

202. The increase in the revised estimate over the budget estimate for 1938-39 is due to the increase in occupancies in the Development Chawls. The estimate for 1939-40 is based on the anticipated number of occupied rooms in the Development Chawls and it also includes receipts from rents from lease of lands and other miscellaneous receipts of a revenue nature in the Back Bay Reclamation Scheme for which revenue accounts are to be opened from that year.

Expenditure.

203. *Original Works.*—The decrease of 47 in the revised estimate compared with the budget estimate for 1938-39 is due to the late acceptance of tenders for the work of additions and alterations to the Development Chawls and to low tendered rates. The reduction of 1,00 in the budget for 1939-40 compared with that for 1938-39, is due to completion of the work of providing 710 additional storage tanks on the Development Chawls during 1938-39.

† Included in the schedule of demands under—

Demand No. 23, " 50, Civil Works "	1,44
" 24, " 52, Bombay Development Scheme..	9,38
	10,82

204. *Repairs and Maintenance.*—The municipal taxes on the Development chawls for a particular year vary with the amount of the rent for the previous year. The decrease in the revised estimate compared with the budget estimates for 1938-39 is due to this reason. The increase in the budget estimate for 1939-40 compared with that for 1938-39, is mainly due to special repairs for remodelling the chawls. It is also due to the transfer of revenue expenditure on Back Bay Reclamation scheme from 80-Bombay Development Scheme to this head.

205. *Establishment.*—The increase of 15 in the Charged expenditure in the budget estimate for 1939-40, compared with that for 1938-39, is due to *pro rata* distribution of establishment charges which depend upon the expenditure during a particular year for works under the several heads for which the establishment is utilised. Out of the total increase of 1,49 under Voted an amount of 71 is also due to similar reasons. The opening of revenue accounts for the Back Bay Reclamation Scheme from next year, requiring the transfer of the debit for brokerage charges on the sale of lands in that scheme from "80-Bombay Development Scheme" to this head accounts for an increase of 66. The balance of increase under Voted, *viz.*, 12 is due to the increase of pay of inferior servants and the additional establishment required for the maintenance of the Development Chawls.

206. *Tools and Plant.*—The estimates under this head are based on the *pro rata* distribution of the Public Works Department charges.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Transfers from Famine Relief Fund ..	6,17	3,34	2,17	2,16
Total ..	6,17	3,34	2,17	2,16

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Expenditure.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Expenditure met from Famine Relief Fund	6,17	3,34	2,17	....
Expenditure met from general revenues	95	....	1,17	....
Total, 54-A-Famine Relief ..	7,12	3,34	3,34	....
Total, 54-B-Transfers to Famine Relief Fund	6,51	2,48	1,00	....
Grand Total ..	13,63	5,82	4,34	....
Charged ..	*6,57*	*2,48*	*1,00*	....
Voted ..	7,06	3,34	3,34	....

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Revenue.

207. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head " XLIII-Transfers from Famine Relief Fund ". The revised estimate for 1938-39 has been placed at 2,17 as that amount will be available to meet famine expenditure in the current year. As no direct expenditure on famine relief is anticipated in 1939-40 the Famine Relief Fund receipts amounting to 2,16 next year will be utilised to meet indirect famine expenditure on protective irrigation works.

Expenditure.

208. *54-A-Famine Relief.*—The actuals of 1937-38 are high on account of relief measures in the scarcity affected areas in the eastern portion of the Panch Mahals and parts of the Poona, Ahmednagar, Sholapur and Bijapur Districts. Timely and well distributed rains eased the situation in most of these parts during 1938-39 with the exception of Bijapur where relief measures continued up to 1st October 1938. The budget provision of 3,34 is likely to be fully utilised in the current year. No provision is made in next year's estimates as no scarcity or famine is anticipated in that year. Expenditure to the extent of 6,17 out of the total expenditure of 7,12 in 1937-38 was met from the Famine Relief Fund and the balance of 95 was financed from the general revenues. Similarly,

out of the total expenditure of 3,34 in the current year 2,17 will be met from the Famine Relief Fund and the balance (1,17) will be financed from general revenues.

209. *54-B-Transfers to Famine Relief Fund.*—Under paragraph 7 (1) of the Bombay Famine Relief Fund Act the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of such year. Paragraph 7 (2) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. The current year's budget estimate of 2,48 represented the deficiency expected at the end of 1937-38 which was to be made good in the beginning of 1938-39. It has since been decided that the deficiency of a particular year should be made good in the same year and consequently 2,72 more, in addition to 3,79 provided for in the revised estimate of 1937-38, i.e., 6,51 in all, were adjusted in the accounts of 1937-38 to make up the statutory minimum balance in the Fund at the end of 1937-38. It is anticipated that the deficiency to be made good on 31st March 1939 will amount to 1,00 and this will fall in the current year's accounts. No provision has been made in next year's estimate as it is quite impossible to estimate so far in advance whether there will be any deficiency which will have to be made good on 31st March 1940 on the basis of the market value of the securities belonging to the Fund on that date.

XLIV and 55, Superannuation.

Revenue.

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	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Contributions for pensions and gratuities	8,16	7,87	8,01	7,44
Receipts in England ..	19	....	1	....
Deduct—Refunds	—3	—1	—1	—1
Total ..	8,32	7,86	8,01	7,43

Expenditure.

Pages 358-361, Civil Budget Estimates.

	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Superannuation and retired allowances	79,51	81,56	82,81	85,07
Compassionate allowances ..	57	60	60	60
Gratuities	81	43	47	21
Pensions for distinguished and meritorious services or for political considerations ..	10	13	11	11
Covenanted Civil Service Pensions ..	89	90	1,05	1,05
Donations to Service Funds ..	18	15	19	18
Donations to Provident Funds ..	28	28	28	24
Equated payments of commuted value of pensions transferred from capital	9,95	11,20	11,09	12,12
Charges in England	25,51	27,64	25,96	26,68
Loss or gain on exchange ..	—13	....	13	....
Deduct—Actual amount of pensions recovered from other Governments.	—6,22	—6,30	—6,30	—6,30
Deduct—Pensionary charges transferred to commercial departments ..	—58	—39	—39	—34
	1,10,87	1,16,20	1,16,00	1,19,62
Charged ..	*26,64*	*28,64*	*28,56*	*29,59*
Voted ..	84,23	87,56	87,44	90,03

Revenue.

210. The increase in the current year's revised is mainly due to the recovery in arrears of pension contribution in respect of the Order and Crime Police supplied to Railway Companies. The decrease in the next year is due to the starting of provident and pension funds by more local bodies for their employees taken on loan from Government.

Expenditure.

211. Under the Government of India Act, 1935, pensions payable to Judges of the High Court and to persons appointed by the Secretary of State or to persons appointed before 1924 to services or posts declared as superior, and Government

contribution to pension or provident funds in respect of such persons are charged on the revenues of the Federation, in the first instance, a corresponding contribution being payable by the Provincial Government to the Central Government. The amounts of contribution payable by this Government to the Central Government are shown separately in detail in the Civil Budget Estimates.

212. *Superannuation and retired allowances.*—The revised estimate for 1938–39 is based on the progress of actuals. The estimate for 1939–40 provides for the growth of expenditure indicated by the trend of the actuals of recent years.

213. *Gratuities.*—The decrease in 1939–40, compared with 1938–39, is due to no write-back being necessary in respect of expenditure on gratuities paid in the past to retrenched personnel, as that amount has been fully debited to revenue in 1938–39.

214. *Covenanted Civil Service Pensions.*—The current year's revised and the next year's estimate are based on actual requirements so far as now known.

215. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926–27 the capital expenditure debited to the head "83, Payments of commuted value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The increase in 1939–40 over the revised estimate for 1938–39 is due to the fact that the revised estimate includes equated payments for twelve years whereas next year's estimate includes those for thirteen years.

216. *Charges in England.*—The expenditure under this head includes pre-separation pension charges in respect both of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head "*Deduct*—Actual amount of pensions recovered from other Governments". The revised estimate for 1938-39 is based on the progress of current actuals which indicate a reduction, compared with the current year' budget estimate. Next year's estimate provides for the growth of expenditure indicated by the trend of the actuals of recent years.

217. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

218. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These pensionary charges depend upon establishment charges and on works expenditure in a year.

55-A, Commutation of Pensions financed from ordinary revenues.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Amount transferred from the head "83, Payments of Commuted Value of Pensions" . .	6	8	8	4
Charged . .	1	2	2	1
Voted . .	5	6	6	3

Page 361, Civil Budget Estimates.

219. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "55, Superannuation allowances and pensions". The pensionary liabilities of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "55". These debits to the capital head "68, Construction of Irrigation etc., works" in relief of expenditure under the head "55", involve a utilisation of loan money to finance expenditure debitable to revenue. The debits of pensionary charges under the capital head are therefore utilised in relief of expenditure under the capital head "83, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "55-A". The provisions under this head therefore correspond to the provisions for pensionary liabilities under the head "68, Construction of Irrigation, etc., Works" which depend on the provisions for establishment charges under that head.

XLV and 56, Stationery and Printing.

Revenue.

Page 45, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Stationery receipts	34	24	24	28
Sale of gazettes and other publications	1,09	95	1,00	98
Other press receipts	2,61	2,35	2,44	2,47
Receipts in England	1	1	1	1
Total ..	4,05	3,55	3,69	3,74
Deduct—Refunds ..	....	—1	—6	—1
Total ..	4,05	3,54	3,63	3,73

Expenditure.

Pages 362-367, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
I. *Stationery*—				
Stationery Offices and Stores ..	1,05	1,11	1,08	1,09
Purchase of Stationery Stores ..	5,90	5,16	5,80	7,01
Stationery supplied by other Governments	1	1	1	1
Deduct—Value of stationery supplied to other Governments and paying departments	....	....	....	—1
II. *Printing*—				
Government Presses	5,38	5,09	5,37	5,35
Printing at private presses ..	1	1	1	1
Cost of printing work done by other Governments	1	....	....	....
Deduct—Cost of printing work done for other Governments and paying departments	—3	—1	—2	—1
Charges in England	85	77	44	62
Loss or gain by exchange.. ..	—1	....	....	....
Total, Voted ..	13,17	12,14	12,69	14,07

Revenue.

220. The increase in the revised over the budget estimate for the current year is due to the printing of the History of Services for the Sind Government, consolidated and classified Abstracts of the Comptroller in Sind and voting papers for District Local Board elections for 10 districts. The next year's estimate is based on the normal actuals of past years.

Expenditure.

221. *Purchase of Stationery Stores.*—The increase in the revised over the budget estimate for 1938-39 is due chiefly to expenditure on :—

(1) purchase of additional typewriters,

(2) supply of stationery articles to Committees appointed by Government,

(3) increase in rates of paper,

(4) additional paper, stationery, etc., required for new offices and for additional works done at the Government Central Press, Bombay.

The increase in the estimate for 1939-40 over the budget estimate for 1938-39 is due to the (*i*) supply of stationery articles, forms, etc., to the Inspecting Officers taken over by Government under the Bombay Primary Education (Amendment) Act, 1938, (*ii*) supply of stationery articles required by the officers in charge of the Primary School Leaving Certificates Examination Centres, (*iii*) supply of stationery articles to the new offices created by Government, and (*iv*) additional provision of 1,65 for substitution of mill made cloth by khadi, mill-made paper by hand-made paper and for the purchase of other articles of Indian manufacture.

222. *Government Presses.*—The increase in the current year's revised over the budget estimate is mainly due to the following causes :—

(1) The printing of (*a*) several leaflets in English and other regional languages issued by the Director of Information, (*b*) reports of various Committees appointed by Government, (*c*) Bombay Civil Services Manual, Volumes I and II, (*d*) History of Services for the Province of Sind, (*e*) heavy debates of the lengthy Sessions of the Bombay Legislative Assembly and Bombay Legislative Council,

(2) the employment of 6 apprentices at the Government Central Press, and

(3) the increase in pay to inferior servants.

The additional expenditure will continue in 1939-40.

223. *Charges in England.*—The decrease in the revised estimate, compared with the budget estimate of 1938-39, is due to the purchase of a larger number of articles of Indian-make in substitution of foreign goods.

224. *Cost of Services rendered by the Printing and Stationery Department to the Bombay Legislative Assembly and the Council.*—Out of the net provision made for the purchase of Stationery Stores in the year 1938-39, a sum of Rs. 50,000 was earmarked for the work to be done for the two Legislative Bodies. The cost of the printing work, etc., done for the Bombay Legislative Assembly and the Bombay Legislative Council during the year 1937-38 works out to Rs. 39,463.

XLVI and 57, Miscellaneous.

Revenue.

Page 46, Civil Budget Estimates.

—	Actuals, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Unclaimed deposits	2,39	1,53	1,53	1,63
Sales of old stores and materials ..	17	2	20	3
Sales of Land and Houses, etc. ..	1	....	....	....
Fees for Government Audit ..	35	38	37	37
Commissions on purchase, sales, etc. of Government securities and savings Banks investments	4	....	....*	....*
Contributions	33	32	41	32
Other fees, fines and forfeitures ..	8	12	7	11
Transfer from the deposit account of grants for economic development and improvement of rural areas ..	....	1,91	1,84	1,60
Recoveries of overpayments ..	20	29	29	20
Collection of payments for services rendered ..	1,23	99	1,23	1,25
Miscellaneous	5	32	28*	19*
Receipts in England	....	....	3	....
Net gain by exchange on remittance transactions	....	....	1	....
Loss or gain by exchange on local transactions	....	....	—2	....
Total ..	4,85	5,88	6,24	5,70
Deduct—Refunds ..	—47	—56	—56	—55
Total ..	4,38	5,32	5,68	5,15

Expenditure.

Pages 368-373, Civil Budget Estimates.

—	Actuals, 1937-38	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Expenditure on account of State prisoners and detenues ..	1	....	....	....
Donations for charitable purposes ..	1,13	1,12	1,15	1,02
Special Commissions of Enquiry ..	1	....	10	....
Petty Establishments	62	40	68	7
Irrecoverable Temporary Loans and Advances written off ..	38	20	40	2,06
Rents, rates and taxes	1,25	1,77	1,80	1,31

*The credit on account of commissions on purchase, sales, etc. of Government securities and savings Banks investments is taken under "Miscellaneous" in the revised estimate for 1938-39 and the budget estimate for 1939-40.

—	Actuals, 1937-38.	Budget estimate, 1938-39	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Contributions	2,43	1,68	1,81	1,87
Miscellaneous Compensations ..	1	1	1	3,41
Miscellaneous Darbar Charges ..	2	2	1	2
Charges in connection with Village Panchayats Acts, (Bombay) ..	22	4,24	24	4,00
Miscellaneous and unforeseen charges	8	6	50,10	8
Charges in England	1	1	1	1
Charges in connection with illumination of provincial buildings at the time of Their Majesties Coronation..	77	....	....	....
Total ..	6,94	9,51	56,31	13,85
Charged ..	*1*	....	....	....
Voted ..	6,93	9,51	56,31	13,85

Revenue.

225. *Unclaimed Deposits.*—The estimate for next year is based on the average of past actuals.

226. *Sale of old Stores and Materials.*—The increase in the revised estimate over the budget estimate of the current year is based on the progress of actuals.

227. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—The expenditure from grants made by the Government of India for rural development is provided under "25, General Administration" under the revenue section and a corresponding credit is taken under "XLVI-Miscellaneous" by transferring an equal amount from the deposit section. The figures under this head depend entirely on the estimates for schemes of rural development provided under "25-General Administration".

228. *Collection of payments for services rendered.*—The increase in the revised estimate and the estimate of next year over the budget estimate of the current year is based on the progress of actuals of recoveries on account of I.C.S. and Indian Police officers of the joint cadre serving in Sind.

Expenditure.

229. *Donations for charitable purposes.*—The decrease in next year's estimate compared with the revised estimate is due to the percentage cut made in the grants payable to certain institutions.

230. *Special Commissions of Enquiry.*—The revised estimate of 10 is for expenditure on certain committees appointed by Government, the expenditure on which could not be debited to other major heads.

231. *Petty Establishments.*—The increase in the revised over the current year's budget estimate is due to additional expenditure in connection with the local board elections in the Northern and Central Divisions. The decrease in next year's estimate is due to the fact that only a few elections will be held during next year.

232. *Irrecoverable Temporary Loans and Advances written off.*—The increase of 20 in the revised estimate over the budget estimate of the current year is based on the progress of actuals. The increase in the estimate of next year over the revised estimate is mainly due to the fact that Government has decided to write off tagai debts to the extent of 2,79 in the three divisions below :—

Northern Division	2,04
Central Division	50
Southern Division	25
	2,79

as detailed enquiry showed these debts to be irrecoverable. Of this amount 1,79 is the principal and 1,00 interest and according to accounting practice provision has to be made under this head for the amount of principal written off.

233. *Rents, Rates and Taxes.*—Under this head provision is made for—

(*i*) the rent for the Bombay-Poona Telephone line and (ii) the general taxes to the Bombay Municipality due from Government under section 144 of the City of Bombay Municipal Act, 1888. Pending settlement of a dispute with the Municipality regarding certain buildings and lands included in Mr. Kanga's award for 1934–39 a provisional sum of 1,71 is payable by Government according to the rateable value fixed in Schedule I of the award for Government buildings and lands in the City. The estimate of next year takes into account only 1,24 for the general taxes, due to the fact that an amount of 48 has been provided under " 50, Civil Works ", " 52, Bombay Development Scheme " and " 80, Bombay Development Scheme."

234. *Contributions.*—The increase in the revised estimate over the current year's budget estimate is due chiefly to the additional special grant of 10 to the District Local Board, Sholapur. The increase in next year's estimate over the current year's budget estimate is due to the provision of 28 for grants to local bodies on account of the receipts under the Bombay Public Conveyance Act. Hitherto the net receipts under this Act were paid to local bodies through a deposit head but under the new constitution the receipts, being provincial revenues, have to be credited to the revenue section of the provincial accounts, under the head "XXIII-Police" and the expenditure on establishment is to be provided under " 29, Police". The amount of the grant has been based on the average of past three years' actuals of the net receipts handed over to Local bodies.

235. *Miscellaneous Compensations.*—The increase of 3,40 over the current year's budget and revised estimates is due to the provision for grants-in-aid to local bodies on account of compensation for the revenues from fines credited to Government. Hitherto these fines were credited direct to local bodies. Under the present Government of India Act these fines must be credited to provincial accounts, under "XXI, Administration of Justice", as they form part of provincial revenues, but Government proposes to give local bodies grants-in-aid equal to the net receipts from these fines in order not to deprive them of a source of revenue they have enjoyed hitherto.

236. *Charges in connection with Village Panchayats Acts (Bombay).*—The revised estimate is less than the budget estimate of the current year because the provision of 4,00 on account of expenditure for encouraging the growth of village panchayats could not be utilised during the current year pending the passing of the Village Panchayats Bill. This provision has been repeated in next year's budget.

237. *Miscellaneous and unforeseen Charges.*—The increase in the revised estimate is due to the provision of 50,00 on account of the transfer to the deposit section for the formation of a Special Development Fund (*vide* para. 273).

L-Miscellaneous Adjustments between Central and Provincial Governments.

Receipts.

Page 4. Civil Budget Estimates.

——	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Agency charges under the Petroleum Act	....	....	8,000	8,000
and Explosives Act	....	....	24,000	24,000
	....	....	32,000	32,000

238. Officers of the Provincial Government who are District Authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Hitherto these fees were credited direct to provincial revenues as agency fees. It has now been decided by the Government of India, in consultation with the Auditor-General, that these fees must be credited to central revenues as they are a source of central revenue but that the Government of India will pay an equivalent amount to this Government as payment for the work done by provincial officers. According to this decision, the Accountant General will, with effect from 1938-39, credit the total amount of fees received in the province in each year to central revenues by debit to IX-Stamps and XXIII-Police to which fees are first credited and an equal amount will be credited to this Province under this head. The revised estimates of the current year and the budget estimates of the next year represent this adjustment on equal amount having been deducted from the receipts under "Stamps" and "Police".

LI and 63, Extraordinary Receipts and Charges.

Revenue.

Page 46, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Sale of land	9	21	....	21
Sale of other Government assets ..	....	21	4,21	....
Other items	54	....	....	....
Total ..	63	42	4,21	21

Expenditure.

Page 374, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Charges in India—Voted ..	34	4	53	71

Revenue.

239. *Sale of land.*—The sale proceeds of certain lands at Mazgaon to the Bombay Port Trust are likely to be realised in 1939-40 instead of in the current year.

240. *Sale of other Government assets.*—The increase in the current year's revised estimate is due to the premium of Rs. 4 lakhs paid for the lease of Government property "Tavistock" on Ridge Road, Bombay.

Expenditure.

241. The increase in the current year's revised and the next year's estimate, compared with the budget estimate for 1938-39, is mainly due to the provision for repurchasing lands forfeited and sold during the civil disobedience movement.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

242. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68." The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head "68" is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz. "19."

243. The figures for the three years ending 1939-40 are shown below :—

—	Charged.	Voted.	Total.
1937-38	11	1,84	1,95
1938-39 (Budget)	22	3,22	3,44
1938-39 (Revised)	22	2,00	2,22
1939-40 (Budget)	10	1,08	1,18

Pages 375-376, Civil Budget Estimates.

The budget estimate of 1,18 for 1939-40 shows a decrease of 1,04 and 77 compared with the figures for 1938-39 (revised) and 1937-38 respectively. The decrease is mainly due to the approaching completion of the remodelling of the Nira Left Bank Canal.

244. The details of the provision made for 1939-40 are given below :—

—	Voted.	Charged.	Total.
Works	2,21	....	2,21
Establishment—			
Ordinary	39	9	48
Special	....	....	....
Pensionary charges	3	1	4
Tools and Plant (Ordinary)	3	....	3
Deduct—Receipts on capital account	−1,58	....	−1,58
Total	1,08	10	1,18

245. As explained in the last paragraph under the head "XVII," all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head "50—Civil Works." Out of the total votable amount of 1,08, the provisions of 39 and 3 for ordinary establishment and tools and plant charges respectively, have therefore, been included in the demand under the head "50—Civil Works" (Demand No. 23) and the residue, viz. 66 has been included in Demand No. 30.

70, Capital Outlay on Improvement of Public Health.

Expenditure.

Pages 377–379, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
1. Annual instalment for the purchase of Kirkee Water Works from Military Authorities ..	25	25	25	25
2. Sholapur Development Scheme ..	....	53	24	25
3. Providing Worthington Steam Engine and Pump No. 7 for the Poona Water Works ..	....	85	85	....
4. Poona Cantonment Water Works.	35	....	3	59
5. *Deduct*—Receipts and recoveries on Capital account ..	—13	....	....	....
Total ..	47	1,63	1,37	1,09
Charged ..	*2*	*5*	*4*	*4*
Voted ..	45	1,58	1,33	1,05

Expenditure.

246. *Item* 1.—According to the terms of agreement for the purchase of the Kirkee Water Works made with the Government of India in 1929, payments are to be made in 20 equal instalments of 25 each. The amount of 25 in the next budget is on account of the ninth instalment.

247. *Item* 2.—The provision is on account of the works " Diversion of Sadar Bazar Nala " and " Sadar Bazar Nala Sewer " under the Sholapur Development Scheme. The decrease in the revised estimate compared with the current year's budget estimate is due to less requirements for the work " Diversion of Sadar Bazar Nala."

248. *Item* 4.—Hitherto each work under the Poona Cantonment Water Works was shown as a separate minor head. It has now been decided to show such works as sub-heads under the minor head " Poona Cantonment Water Works." The provision of 59 in next year is on account of the three new works explained in the statements of new items under the head " 70 ".

80, Bombay Development Scheme.

249. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), Bombay Development Scheme," the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII-Bombay Development Scheme." From the year 1927-28, revenue heads "42" (now 52) and "XXXI (now XLI), Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31. It has now been decided to open revenue accounts for the Back Bay scheme with effect from 1939-40. The receipts and expenditure of a revenue nature in respect of that scheme will appear from that year under the heads "XLI" and "52" respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken and capital receipts will be recorded under this capital head.

250. As capital expenditure is still being incurred on the Back Bay Scheme, it may be useful to recapitulate here the main features of the Scheme.

The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks Nos. III to VII, while Block No. VIII enclosing 245 acres abuts on the Military lands at Colaba point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounts to Rs. 7,23,06,000. Against this project estimate, the total expenditure (excluding interest) incurred to the end of March 1938 is Rs. 6,13,09,000, leaving a balance of expenditure of Rs. 1,09,97,000 still to be incurred if the curtailed scheme is to be completed. Government have no intention at present of embarking on any works on block VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of blocks I and II, viz., the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934-35. An expenditure of about Rs. 20 lakhs has been incurred till the end of 1937-38. An amount of about Rs. 6½ lakhs has been provided in the current year's budget and a sum of Rs. 1¾ lakhs is provided in the next year's budget leaving an amount of Rs. 12½ lakhs to be incurred in 1940-41 and further years. The total area of building plots in the two Blocks is approximately 4,97,000 square yards of which an area of 2,27,000 square yards has been leased to date. The forecast of receipts

from rents from the lease of lands in these blocks is Rs. ·79 lakh in 1938-39 and Rs. 2·95 lakhs in 1939-40.

251. The following statement shows the expenditure and receipts entered under this head :—

Pages 380-382, Civil Budget Estimates.

		Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—Works and repairs	*Charged* ..	....	....	92	....
	Voted ..	5,94	6,65	4,68	1,75
B—Establishment and Contingencies	*Charged* ..	3	4	4	3
	Voted ..	22	22	22	19
Suspense		11	....	—31	....
Deduct—Receipts from the sale of surplus plant		—7	—8	—59	—3
Deduct—Receipts of a capital nature..		—1,68	—2,06	—1,15	—98
		4,55	4,77	3,81	96
	Charged ..	*3*	*4*	*96*	*3*
	Voted ..	4,52	4,73	2,85	93

The increase of 92 under works and repairs "Charged" in the revised compared with the budget estimate for 1938-39, is on account of the settlement of the claims of certain contractors. The decrease of 1,97 under "Voted" is mainly due to (1) postponement of certain works, (2) adoption of a cheaper type of road construction and (3) low tendered rates. The decrease under "Suspense" is due to the refund by the Bombay Municipality of the deposit lodged with it for certain sewer works which are now to be undertaken departmentally. The increase under receipts from the sale of surplus plant is mainly due to larger realisation from the sale of cranes, rails, etc., at Kandivli. The decrease under receipts of a capital nature is due to the fact that sales of land in the suburban schemes are not expected to be realised to the extent previously anticipated.

The decrease in expenditure in 1939-40, compared with the budget estimate for 1938-39, is mainly due to the slowing up of the programme. The decrease is also partly due to the transfer of the provision for maintenance and sanitation to the head 52—Bombay Development Scheme in view of the decision of Government to open revenue accounts for the Back Bay Reclamation Scheme with effect from the year 1939-40.

The establishment items provided under this head consist of the following :—

(*i*) Cost of establishment employed specially in connection with the Back Bay Reclamation Scheme and the contingencies arising therefrom.

(*ii*) Secretariat charges calculated at 1 per cent. on the estimated cost of works and repairs. For this item, a corresponding credit is afforded under the head "50-Civil Works".

(*iii*) 5, 10 and 30 per cent., respectively, of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer and the full pay and allowances of one Overseer are debited to this head. These percentages have been based on the proportion of the time spent by those officers on work connected with the Back Bay Reclamation Scheme. For this item also corresponding credit is afforded under the head "50-Civil Works".

(*iv*) Advertisement and demarcation survey charges.

252. The following are the details of the receipts of a capital nature taken in reduction of expenditure :—

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Sale of land—	Details not available.			
B. 1—Back Bay Reclamation Scheme		98	1,59	17
B. 9—Dadar Distillery Site ..		....	....	....
S. S. 1—Kurla-Kirol		....	....	5
S. S. 2—Trombay North-East ..		3	....	1
S. S. 3—Trombay North-West ..		20	2	20
S. S. 6—Danda		5	....	5
S. S. 7—Khar Model Suburb ..		50	2	25
S. S. 16 (Andheri Sector of Shahar-Kole-Kalyan) ..		10	1	9
S. S. 15—Ambernath Development.		9	....	9
S. S. 17—Central Salsette Tramway		4	3	4
S. S. 18—Kirol-North ..		3	....	2
S. S. II and III—Kurla Diversion Road		....	....	1
(2) Rents from properties—Back Bay Scheme		10	11	....
(3) Miscellaneous Receipts ..		2	4	1
Total ..	1,68	2,14	1,82	99
Deduct—Brokerage	....	—8	—67	—1
Net Total ..	1,68	2,06	1,15	98

The demand to be voted under the head is 93 excluding 3 for expenditure charged on revenues under " Establishment and Contingencies ".

83, Payments of Commuted Value of Pensions.

Page 384, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Payments of Commuted value of pensions	13,09	11,95	13,07	12,30
Deduct—				
Amount financed from ordinary revenues	—6	—8	—8	—4
Capital portion of equated payments out of revenue	—6,35	—7,38	—7,31	—8,25
Total ..	6,68	4,49	5,68	4,01
Charged ..	*1,30*	*38*	*1,28*	*65*
Voted ..	5,38	4,11	4,40	3,36

253. All payments on account of commutation of pensions are accounted for under the capital major head " 83, Payments of commuted value of pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 55-A, Commutation of pensions financed from ordinary revenues ". The net amount debited to " 83 ", after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interst spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations " of the interest portion.

254. *Payments of commuted value of pensions.*—The increase in the revised estimate for 1938-39 is due to the fact that a larger number of appplications for commutations of pensions have been received than anticipated. The budget estimate of 1939-40 is based on normal expectations.

255. *Deduct—Amount financed from ordinary revenues.*—See remarks under the head " 55-A, Commutation of pensions financed from ordinary revenues ".

256. *Deduct—Capital portion of equated payments out of revenue.*—The increase in 1939-40 over the year 1938-39, is due to the fact that the figures for 1938-39 include capital portion of equated payments for twelve years whereas the budget estimate for 1939-40 includes that for thirteen years.

85, Payments to retrenched personnel.

Page 385, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Civil (Non-commercial)—Gratuity ..	1	....	....	....
Irrigation—Gratuity	....	....	....	....
Deduct—Repayments out of Revenue—				
(a) Expenditure transferred to "XVII-Irrigation etc. Works for which capital accounts are kept—Working Expenses" ..	....	....	....	....
(b) Amount written back to "55, Superannuation allowances and pensions"	—54	—20	—30	....
Total—Voted ..	—53	—20	—30	....

257. Up to 1938-39 payments on account of gratuities to retrenched personnel were, in the first instance, debited to the capital head "85". These payments (after transferring a portion of expenditure debitable to the Irrigation Department, viz., to the head "XVII-Irrigation etc.") were written back to revenue within a period of five years beginning from the year 1933-34, i.e., one-fifth of the expenditure in each year was being debited to the revenue head "55, Superannuation allowances, etc." until the expenditure in respect of that year under "85" was wholly wiped out. The debits to "55" on account of write-backs were counter-balanced by corresponding credits to "85".

258. It has been decided to write-back to revenue in 1938-39 the entire outstanding balance under this head and to meet further payments of gratuities to retrenched personnel direct from revenue by debit to "55, Superannuation allowances and pensions—gratuities". This accounts for the increase in the current year's revised over the budget estimate and for the absence of provision in 1939-40.

DEBT, DEPOSITS, ETC.

(Receipts and Disbursements)

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) PERMANENT DEBT.

Receipts—Nil.

Disbursements.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Loans not bearing interest—				
Expired loans .. *Charged* ..	67	....	30	....

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259. The revised estimate for 1938-39 represents the amount expected to be required for the discharge of the portion of the Bombay Development Loan of 1920 outstanding at the end of 1937-38.

(II) FLOATING DEBT.

Receipts and Disbursements.

—	Receipts.				Disbursements.			
	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(*a*) Treasury Bills ..	..	1,50,00	..	50,00	..	1,50,00	..	50,00
(*b*) Other Floating Loans ..	..	..	20,00	40,00	..	..	20,00	40,00

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260. It is anticipated that it will not be necessary to issue any treasury bills in the current year, but a ways and means advance of 20,00 may be required instead. The current year's budget estimate of 1,50,00 has, therefore, been omitted and a provision of 20,00 has been made in the revised estimate under "Other floating loans". Next year it is proposed to raise 50,00 by way of treasury bills and 40,00 by ways and means advances from the Reserve Bank of India. Corresponding sums have been provided in the disbursement section for their discharge.

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(III) Loans from the Central Government.

Receipts—Nil.

Disbursements.

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—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Repayment of loans from the Central Government—				
(1) Consolidated debt ..	32,60	16,61	16,61	17,37
(2) Bombay Municipality ..	42,16	43,52	43,52	44,95
Total—*Charged* ..	*74,76*	*60,13*	*60,13*	*62,32*

261. (1) Vide paragraph 88 under "23, Appropriation for Reduction or Avoidance of Debt". The repayment to the Government of India of the consolidated debt is made through this head.

262. (2) Please see paragraph 294 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay have accepted the responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

UNFUNDED DEBT.

State Provident Funds.

Receipts.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
General Provident Fund ..	51,49	51,88	53,03	53,47
I.C.S. Provident Fund ..	3,67	2,98	3,52	3,05
I.C.S. (Non-European Members) Provident Fund	26	20	29	31
Contributory Provident Fund ..	1,18	86	1,09	1,14
Other Miscellaneous Provident Funds.	12	8	7	3
Total ..	56,72	56,00	58,00	58,00

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Disbursements.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
General Provident Fund.. ..	32,08	32,89	37,36	33,65
I.C.S. Provident Fund	2,21	1,05	1,40	2,20
I.C.S. (Non-European Members) Provident Fund	4	6	4	5
Contributory Provident Fund ..	41	8	65	1,20
Other Miscellaneous Provident Funds.	....	92	95	90
Total ..	34,74	35,00	40,40	38,00

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263. These are provident funds subscribed to by Government servants. Subscription is compulsory for certain classes of servants and optional for others. In the contributory funds, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. Temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances during service.

264. The estimates on the receipt side represent contributions of the subscribers to the Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the funds paid by Government for which provision is made under "22-Interest on Debt and other Obligations".

265. On the disbursement side provision is made for advances from and withdrawals of the balances in the Provident Funds.

DEPOSITS NOT BEARING INTEREST

FAMINE RELIEF FUND.

Receipts.

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—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—*Famine Relief Fund*—				
(*a*) Transfers from the revenue account	6,51	2,48	1,00	....
(*b*) Interest receipts	2,13	2,00	2,05	2,08
(*c*) Recoveries of famine expenditure	39	8	12	8
Total ..	9,03	4,56	3,17	2,16

Disbursements.

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—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
A—*Famine Relief Fund*—				
(*a*) Transfer to the revenue account	6,17	3,34	2,17	2,16
B—*Investment Account*—				
(*b*) Purchase of securities ..	15	1,22	2,68	1,00
Total ..	6,32	4,56	4,85	3,16

Receipts.

266. According to the Bombay Famine Relief Fund Act, 1936, which came into force on 1st February 1937 the balance to the credit of this Government in the old fund was withdrawn and after setting apart a sufficient amount for the grant of loans to cultivators and for the relief of famine in the year 1936-37, the remaining amount was invested in securities of the Government of India as provided in section 4 of the Act. The Famine Relief Fund now consists of—

(*i*) the securities of the Government of India in which the fund is invested;

(*ii*) the interest which may from time to time accrue on the investments; and

(*iii*) such other sums as the local Governments may from time to time contribute to the Fund under sub-section (2) of section 7 of the Act or otherwise.

The Fund can be expended only upon—

(1) the relief of serious famine in the Province, and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province;

Provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts or for relief purposes.

267. The various items on the receipt side are explained below.

Item (*a*).—See paragraph 209 under "XLIII, Transfers from Famine Relief Fund" and "54-Famine". This head records the transfer from revenue to make good the estimated deficiency in the market value of the invested securities.

Item (*b*).—Interest realised on the securities in which the fund is invested is credited to this head.

Item (*c*).—Recoveries of expenditure in the past on direct relief of famine which are of a fluctuating nature are credited to this head.

Disbursements.

268. *Item* (*a*).—See paragraph 208 under "XLIII, Transfers from Famine Relief Fund" and "54, Famine".

Item (*b*).—Represents amounts invested in long-dated securities.

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APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Receipts.

Page 48, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Appropriation for Reduction or Avoidance of Debt	32,60	16,61	6,28	6,86

269. In the current year's budget a credit on account of the gross amount provided under "23, Appropriation for Reduction or Avoidance of Debt" in the revenue section for the repayment of the consolidated debt was given under this head while the debit on account of the deduct entries under "23" was given under the Deposit Head "Miscellaneous Government Account" by an adjusting entry. It has since been decided to discontinue the adjusting entry and to credit to this head the net amount provided under "23". This accounts for the decrease in the revised estimates for the current year and the budget estimate for next year.

DEPOSITS NOT BEARING INTEREST.

Provincial Road Fund.

Receipts.

Page 48, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Provincial Road Fund—				
(1) Investment Account ..	4,74	8,25	9,74	13,95
(2) Other Account	9,16	8,15	10,13	9,57
Total ..	13,90	16,40	19,87	23,52

Disbursements.

Page 387, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(1) Investment Account ..	9,71	8,90	13,95	11,04
(2) Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road ..	....	2,04	2,60	4,00
(*b*) Modernising the Bombay-Nasik Road ..	....	....	....	1,61
(*c*) Construction of the Godhra-Timba Road ..	....	....	....	12
(*d*) Maintenance and repairs to Government roads ..	3,79	....	21	....
Establishment ..	....	85	67	1,38
Tools and Plant ..	....	11	8	17
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	87	....	....	....
(*iii*) Approach road to villages ..	1,62	4,50	4,50	5,20
Total ..	15,99	16,40	22,01	11,04
Total—*Charged* ..	....	....	....	*12,48*

270. Under section 9 (*4*) of the Bombay Motor Vehicles Tax Act, 1935, if the net proceeds of the tax in any year exceeds the sum of Rs. 26,57,000 the excess amount, after satisfying the requirements, if any, of sub-section (*3*) of that section shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, impovement and maintenance of new and existing roads including roads vesting in, belonging to or managed by, any local authority. This section continued in operation for the first two years of Provincial autonomy and it is now being re-enacted. Under that enactment the expenditure from the Provincial Road Fund will be treated as charged. The investment operations of the fund not being of the nature of expenditure will be treated as neither charged nor voted. The head " Provincial Road Fund " has been opened to record the amounts transferred to the Fund and the expenditure incurred therefrom.

Receipts.

271. The sums shown against item (2) show the surplus realised in 1937-38 and the estimated surpluses for the years 1938-39 and 1939-40. The revised estimate for 1938-39 also includes a sum of 12, being the refund of unutilised grants by certain District Local Boards for village roads. The surplus balance in the fund was temporarily invested in 1937-38 in treasury bills and the estimate against item (1) in the revised estimate of 1938-39 is on account of the maturity value of these bills. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head " Other Account " of the head. The estimated surplus of 10,01 in the current year together with the balance of 3,94 is proposed to be invested towards the end of the year but it will be made available for expenditure in 1939-40.

Disbursements.

272. The expenditure from the fund under this head in the current year is mainly on modernising the Bombay-Poona Road and Approach Roads to villages. Next year it is proposed to spend the proceeds of the Fund on modernising the Bombay-Poona and Bombay-Nasik Roads. Larger provision has also been made for Approach Roads to villages.

DEPOSITS NOT BEARING INTEREST.

SPECIAL DEVELOPMENT FUND.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.	Pages 48 and 387, Civil Budget Estimates.
Receipt	....	....	50,00	....	
Disbursement	....	....	....	21,05	

273. A fund called the " Special Development Fund " is to be created at the end of the current year by the transfer of 50 lakhs from the accumulated revenue surplus of past years to this new major head. This fund is intended to be utilised for non-recurrent development schemes of agriculture, education, public health etc. A supplementary demand will be placed in due course before the legislature for the necessary appropriation. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilised grants lapse not to the general revenues but to the Fund itself. In order to ensure this, the following accounting procedure has been decided upon. Expenditure on different development activities will be recorded in the revenue section under the major heads concerned and corresponding credits will be given at the same time under the corresponding receipt heads with a per contra debit to the fund in the deposit section. In 1939-40 the following amounts will be required for expenditure :—

	Rs.
Minor Irrigation Works	7,50,000
School Buildings	5,00,000
Village Water Supply	8,55,000
	21,05,000

DEPOSITS NOT BEARING INTEREST.

Depreciation Reserve Fund—Government Presses.

ges 48 and 387, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts	24	22	23	26
Disbursements	46	50	51	17

274. The object of this deposit account (Depreciation Reserve Fund) is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press, and the Yeravda Prison Press. The receipt consists of—

(*a*) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The 'Disbursements' represent withdrawals made for the purposes of expenditure. The expenditure is booked in the revenue section under "56-Stationery and Printing" with a corresponding "deduct" entry.

275. The balance in the depreciation fund for Government Presses was 1,69 at the end of 1936–37 and it is estimated to stand at 1,28 at the end of the next year as follows :—

—	1937–38 Accounts.	1938–39 Revised.	1939–40 Budget.
Opening balance	1,69	1,47	1,19
Receipts	24	23	26
Total . .	1,93	1,70	1,45
Disbursements	46	51	17
Closing balance	1,47	1,19	1,28

DEPOSITS NOT BEARING INTEREST.

DEPOSITS OF DEPRECIATION RERERVES OF COMMERCIAL CONCERNS.

Receipts.

Page 48, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget e timate, 1939–40.
(i) Depreciation Reserves of Nasik Distillery	20	95	20	20
(ii) Mahura Flowers Insurance Reserve	....	5	....	....
Total ..	20	1,00	20	20

Disbursements.

Page 387, Civil Budget Estimates.

—	Accounts, 1937–38,	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
A.—Depreciation Reserves of Nasik Distillery—renewals and replacements	1	7	6	6
B.—Investment Account ..	....	....	5,23	....
Total ..	1	7	5,29	6

Receipts.

276. The estimates represent the provisions for depreciation, debit for which is entered under " 8-Provincial Excise ". It has been decided that a depreciation of 20 each year is quite adequate and hence the current year's budget estimate of 1,00 has been reduced to 20.

Disbursements.

277. The current and next year's estimates take into account expenditure for renewals and replacements debitable to the depreciation reserves of the Nasik Distillery. As the accumulated cash reserves of the Nasik Distillery and Mahura Flowers Insurance are not expected to be utilised in the near future, the balance of 5,23 has been invested in the current year.

278. The position of balance of the Nasik Distillery Depreciation Reserves Fund and Mahura Flowers Fire Insurance Reserve is shown below :—

—	1937–38 Accounts.		1938–39 Revised.		1939–40 Budget.	
	Cash.	Invest-ment.	Cash.	Invest-ment.	Cash.	Invest-ment.
Opening balance	5,04	12,65	5,23	12,65	14	17,88
Receipts	20	..	20	..	20	..
Total ..	5,24	..	5,43	..	34	..
Disbursements	1	..	6	5,23	6	..
Closing balance	5,23	12,65	14	17,88	28	17,88

DEPOSITS NOT BEARING INTEREST.

Deposits of Local Funds.

Receipts.

Page 48, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
District funds	1,55,45	1,56,00	1,75,00	1,65,00
Other funds—				
Municipal funds	32,59	33,65	31,00	31,00
Port and Marine Funds ..	2,21	2,00	2,40	2,40
Education Funds	1,16,06	1,10,00	1,20,16	1,20,21
Medical and Charitable Funds ..	3	2	2	2
Village Panchayat Funds ..	1,07	1,10	1,15	1,10
Other Miscellaneous Funds ..	26	23	27	27
Total ..	3,07,67	3,03,00	3,30,00	3,20,00

Disbursements.

Page 387, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
District Funds	1,54,91	1,53,00	1,73,00	1,65,00
Other Funds—				
Municipal Funds	33,09	33,30	31,50	31,50
Port and Marine Funds ..	2,00	2,00	2,50	2,50
Education Funds	1,16,15	1,10,40	1,19,61	1,19,61
Medical and charitable funds ..	2	2	2	2
Village Panchayat Funds ..	1,13	1,05	1,10	1,10
Other Miscellaneous Funds ..	25	23	27	27
Total ..	3,07,55	3,00,00	3,28,00	3,20,00

279. The estimates represent expected deposits and withdrawals in the account of District Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Receipts.

—	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.	Page 49, Civil Budget Estimate.
Revenue Deposits	37,97	44,15	33,00	30,00	
Civil Courts Deposits	86,82	89,15	80,00	80,00	
Criminal Courts Deposits ..	7,50	9,76	6,80	6,80	
Personal Deposits	2,60,63	2,64,00	3,80,20	3,10,20	
Forest Deposits	4,63	4,42	3,50	3,50	
Public Works Deposits	9,04	8,72	11,00	10,50	
Trust Interest Deposits	8,41	8,05	8,50	8,50	
Deposit account of receipts under the Bombay Public Conveyance Act ..	55	54	50	....	
Deposits for work done for Indian states, public bodies or private individuals	4,78	4,80	7,00	5,00	
Unclaimed Deposits in the General Provident Fund	5	19	15	15	
Deposits of fees received by Government servants for work done for private bodies	73	72	35	35	
Deposits for Weights and Measures under the Bombay Weights and Measures Act	....	4	....	....	
Total ..	4,21,11	4,34,54	5,31,00	4,55,00	

Disbursements.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.	Page 388, Civil Budget Estimate.
Revenue Deposits	36,65	45,75	33,00	30,00	
Civil Courts Deposits	87,31	88,71	80,00	80,00	
Criminal Courts Deposits ..	8,04	10,00	6,80	6,80	
Personal Deposits	2,64,47	2,62,00	3,78,60	3,09,70	
Forest Deposits	4,54	4,20	3,50	3,50	
Public Works Deposits	9,15	9,53	12,00	10,50	
Trust Interest Funds	8,49	8,06	8,50	8,50	
Deposit account of receipts under the Bombay Public Conveyance Act ..	53	54	50	....	
Deposits for work done for Indian states, public bodies or private individuals	6,14	4,66	6,50	5,50	
Unclaimed deposits in the General Provident Fund	25	22	15	5	
Deposits of fees received by Government servants for work done for private bodies	60	72	40	40	
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	−6	15	5	5	
Total ..	4,26,11	4,34,54	5,30,00	4,55,00	

280. The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Other Accounts.

Receipts.

Pages 49-50, Civil Budget Estimate.

—	Accounts 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Subventions from the Central Road Fund	80	27,71	31,78	36,00
(2) (a) Deposit account of grants for economic development and improvement of rural areas	8	1,39	....	1,42
(b) Deposit account of grants for the scheme of co-operative training and education..	....	30	....	45
(c) Deposit account of grants from the Central Government for development of the cottage and small scale woollen industries	14	14	14	14
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,21	1,00	1,20	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,59	1,43	1,43	1,80
(5) Deposit account of grants from the Central Government for the development of handloom industries..	39	38	38	38
(6) Deposit account of grants from Sugar Excise Duty	12	17	35	17
Total ..	4,33	32,52	35,28	41,36

Disbursements.

Pages 388-389, Civil Budget Estimate.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
(1) Subvention from the Central Road Fund	38,90	34,00	36,89	36,00
(2) (a) Deposit account of grants for economic development and improvement of rural areas.	1,00	1,93	1,87	1,63
(b) Deposit account of grants for the scheme of co-operative training and education ..	16	47	20	49
(c) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries.	1	14	23	18
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,21	1,00	1,20	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,44	1,43	1,72	1,82
(5) Deposit account of grants from the Central Government for the development of handloom industries.	28	38	39	63
(6) Deposit account of grants from Sugar Excise Duty ..	19	39	25	17
Total ..	43,19	39,74	42,75	41,92

281. According to the accounting procedure prescribed for transactions of the Central Road Fund the amounts received by Provincial Governments are credited to " Subventions from Central Road Fund " in the deposit section of the accounts. The actual expenditure on works executed is recorded under " 50, Civil Works—Communications and Repairs." At the same time an equal amount is debited to the above mentioned deposit head and credited to the minor head " Transfers from Central Road Development Account " under the receipt head " XXXIX-Civil Works ". According to the orders of the Government of India all allocations to the provinces from the Central Road Fund are retained by it until the previous years' balances with the local Governments are exhausted. The cash balance at the end of 1937–38 with this Government was 3,20 and this Government had to draw, in the current year, on the balance of 25,11 retained by the Government of India in respect of the year 1937–38. The annual share in petrol tax receipts to be received in 1938–39 has not been communicated by the Government of India so far, but it has allowed us to draw upon that balance in the current year in anticipation of allotment. According to the procedure laid down by the Government of India for drawing on this balance, the provincial Governments have to apply to the Government of India at the beginning of each quarter for 90 per cent. of the amounts estimated to be required by them in that quarter after exhausting the previous cash balance and on this basis, a credit of 31,78 is anticipated in the current year. The expenditure expected to be incurred in the year current is 36,89 and after utilising the previous year's cash balance of 3,20, there will be a deficit of 1,91, mainly due to the allotment by the Government of India being equal to only 90 per cent. of the estimated expenditure in last two quarters of the current year. This deficit will be made up early next year but a similar deficit will recur at the end of next year. The expenditure on petrol tax works in 1939–40 has been estimated at 36,00 and the estimate of receipt has therefore been taken at 36,00.

(*a*) In the year 1935–36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62 and it was utilised on various schemes approved by the Bombay Legislative Council. The unspent balance from that allotment on 31st March 1938 amounted to 2,08. The anticipated expenditure this year is 1,87, leaving an unutilised balance of 21 for expenditure in 1939–40. The Government of India sanctioned a further allotment of Rs. 5 lakhs in 1936–37. It is proposed to draw, from this allotment, a sum of 1,42 for expenditure in 1939–40. With effect from 1938–39 the expenditure on the improvement of rural areas is being debited to the service heads concerned, i.e., 25-General Administration and 40-Agriculture in the first instance. An equal amount is debited to the deposit head with a corresponding credit under " XLVI-Miscellaneous " and " XXIX-Agriculture " respectively.

(*b*) The Government of India have also sanctioned a grant of 1,74 for co-operative training and education on the understanding that after it is utilised in full, the local Government will endeavour to carry on the work of training from their own revenues. The grant is being paid as and when required. The procedure for the accounting of expenditure from the grant is exactly similar to that followed in the case of subventions from the Central Road Fund. The unutilised cash balance out of 60 so far made to Bombay Province was 24 on 31st March 1938. The expenditure expected to be incurred in the current year is 20 and in view of the expenditure of 49 provided in next year's estimate, an amount of 45 will be received from the Government of India in 1939–40.

(*c*) The Government of India have agreed to make a grant for five years with effect from 1936–37 for a scheme for cottage and small scale woollen industries. In the first year that Government made a grant of 13. With effect from the following year it is making a grant of 14. The accounts procedure will be that given in paragraph 284.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years :—

	Balance at the beginning of 1938-39.	Receipts during 1938–39 (revised).	Disbursements during 1938–39 (revised.)	Balance at the end of 1938-39.	Receipts during 1939–40.	Disbursements during 1939-40.	Balance at the end of 1939-40.
(a) Deposit account of grant from the Central Government for economic development and improvement of rural areas	2,08	..	1,87	21	1,42	1,63	..
(b) Deposit account of grants for the scheme of co-operative training and education ..	24	..	20	4	45	49	..
(c) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	26	14	23	17	14	18	13
Total ..	2,58	14	2,30	42	2,01	2,30	13

282. Up to the end of 1936–37 the grants given by the Indian Central Cotton Committee were credited to a deposit head and the expenditure was taken as a direct charge to that head in the deposit section of the Central accounts. But with effect from 1937–38 the transactions relating to these grants appear both on the receipt and disbursement sides of the Provincial Accounts.

283. The accounting procedure for subsidies from the Imperial Council of Agricultural Research is similar to that followed in the case of subventions from the Central Road Fund. They are credited in the first instance to this deposit head. The actual expenditure on the various schemes of research is recorded under the service heads, viz., "40-Agriculture" and "41-Veterinary" and at the same time an amount equal to that expenditure is debited to the deposit head. A corresponding credit is given on the receipt side under "XXIX-Agriculture" and "XXX-Veterinary".

284. The grant made by the Government of India for the development of the handloom industries is credited in the first instance to the deposit account on the receipt side and the amount actually spent under the service head "43-Industries" is credited to the revenue head "XXXII-Industries" and the deposit amount is cleared by a corresponding debit on its disbursement side.

285. Allotments of 35 and 17 are expected from the Government of India in the current and next years from the sugar excise fund to be utilised in furtherance of co-operative effort for the manufacture of sugar. The accounting procedure is similar to that followed in the case of subventions from the Central Road Fund. Accordingly the receipts expected from the Government of India are credited in the first instance, to the deposit account on the receipt side. An amount equal to the actual expenditure booked under the service heads "40-Agriculture" and "42-Co-operation" is credited to the respective revenue heads "XXIX-Agriculture" and "XXXI-Co-operation" and the deposit account is cleared by a corresponding debit on the disbursement side.

ADVANCES NOT BEARING INTEREST.

Advances Repayable.

Receipts.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.	Page 51, Civil Budget Estimates.
Civil Advances—					
Advances for the purchase of passages	1	1	....	1	
Objection book advances ..	2,90	2,63	3,09	3,42	
Medical suppliesfor Military Department	1	2	1	2	
Forest Advances	16,33	14,00	15,99	16,04	
Other advances	93	26	40	50	
Revenue Advances—					
Deposit—Measurement works ..	4	4	....	....	
Excise Advances	....	4	1	1	
Total ..	20,22	17,00	19,50	20,00	

Disbursements.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.	Page 389, Civil Budget Estimates
Civil Advances—					
Advances for the purchase of passages—voted	....	1	2	1	
Objection book advances—voted ..	3,06	2,55	2,95	3,10	
Medical supplies for Military Department	....	2	1	1	
Forest Advances	16,32	14,00	15,99	16,38	
Other Advances—voted ..	94	28	40	50	
Revenue Advances—					
Deposits—Measurement works ..	4	9	....	....	
Excise Advances	....	5	....	....	
Total ..	20,36	17,00	19,37	20,00	
Total—Voted ..	4,00	2,84	3,37	3,61	

286. The dominant figures are those against " Objection Book Advances " and " Forest Advances ". Advances of pay and travelling allowance made to Government servants under orders of transfer etc. and the recovery of such advances constitute the main transactions booked under " Objection Book Advances ". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under " Forest Advances ". With effect from the current year's revised estimates the transactions under " Deposit measurement works " which were hitherto accounted for under this head, are to be shown under the head " Departmental and Judicial Deposits—Civil Deposits—Deposits for work done for Indian States, Public bodies or private individuals."

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ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

Pages 51 and 389, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Receipts	4	3	6	3
Disbursements	5	4	5	4

287. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of re-imbursement by officers of permanent advances not required by them. These estimates have been framed on the basis of past actuals.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.	Pages 51 and 389, Civil Budget Estimates.
Receipts	54	30	30	50	
Disbursements	54	30	30	50	

288. This head records transactions of the Government of Burma through the books of the Government of Bombay and the receipts and payments cancel each other.

ACCOUNTS WITH THE RESERVE BANK.

Pages 51 and 389, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Receipts	98	1,20	2,46	1,40
Disbursements	1,79	1,20	1,65	1,40

289. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head.

SUSPENSE ACCOUNTS.

Receipts.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Suspense Account	6,87	8,86	12,00	11,00
Local Public Works Expenditure ..	7	8	21	21
Central Accounts Office—Reserve Bank—Suspense	1,60,39	51,00	2,90,80	1,83,12
Cash Balance Investment Account ..	1,59,70	80,00	2,24,27	1,73,55
Departmental adjusting account ..	....	6	66	1,12
Recoveries of service payments ..	11,21	7,00	11,06	10,00
Total ..	3,38,24	1,47,00	5,39,00	3,79,00

Page 51, Civil Budget Estimates.

Disbursements.

—	Accounts, 1937-38.	Budget stimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Suspense Account	6,90	8,86	12,27	11,00
Local Public Works Expenditure ..	7	8	21	21
Central Accounts Office—Reserve Bank Suspense	1,60,19	51,00	2,91,12	1,82,89
Cash Balance Investment Account ..	2,34,42	80,00	2,24,27	98,78
Departmental adjusting account ..	....	6	12	1,12
Recoveries of service payments ..	11,21	7,00	11,01	10,00
Total ..	4,12,79	1,47,00	5,39,00	3,04,00

Page 389, Civil Budget Estimates.

290. The heads " Suspense Account " and " Local Public Works Expenditure " record expenditure on purchase of stores, road materials etc., and it is cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the head " Central Accounts Office—Reserve Bank Suspense " are recorded the transactions relating to Reserve Bank suspense which shows credit and debits on behalf of the Government of India, other Provincial Governments Indian Stores Department and charges in England.

The head " Cash Balance Investment Account " records the transactions of the Provincial Government by way of investment of its cash balances in short term loans e.g., in Treasury Bills of the Government of India. The interest derived from such investment is credited as receipts under " XX-Interest—Interest realised on investments of Provincial balances ". All that appears under this head is capital invested on the disbursement side and when it is realised on maturity, it is shown on the receipt side. The current year's revised estimates assume that the balance likely to remain invested at the end of the year will amount to about 75 lakhs which will appear as a receipt in 1939-40 while it has been estimated that no such investment will remain at the end of next year.

The head " Departmental Adjusting Account " is intended for the provisional adjustment of departmental receipts and payments and inter-departmental transfers.

The head " Recoveries of service payments " records recoveries made in the course of audit before they are finally brought to account.

The estimates on receipt and disbursement sides are framed on the basis of past and current actuals.

SUSPENSE.

Cheques and Bills.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Preaudit Cheques	2,25,63	2,20,00	2,18,00	2,18,00
Departmental cheques ..	67,85	66,00	70,00	70,00
Total ..	2,93,48	2,86,00	2,88,00	2,88,00

Disbursements.

Page 390, Civil Budget Estimates.

—	Accounts, estimate, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Preaudit Cheques	2,24,55	2,20,00	2,18,00	2,18,00
Departmental cheques	67,47	66,00	70,00	70,00
Total ..	2,92,02	2,86,00	2,88,00	2,88,00

291. The estimate is on account of credit to be given to this head by debit of the expenditure to the proper service or other heads in regard to items mentioned below for which estimate is provided on the disbursement side—

(1) Cheques issued in payment of bills at the preaudit counter of the Accountant General's Office.

(2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

SUSPENSE.

Departmental and Similar Accounts.

Pages 52 and 390, Civil Budget Estimates.

—	Accounts, 1937-38.	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Receipts	1,21	1,50	1,20	1,50
Disbursements	1,21	1,50	1,20	1,50

292. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

MISCELLANEOUS GOVERNMENT ACCOUNTS.

Receipts—Nil.

Disbursements.

Page 390, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
Miscellaneous Government Account ..	12,49	10,29	....	....

293. Please see paragraph 269 under " Appropriation for Reduction or Avoidance of Debt ".

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) Repayment of Loans given to Presidency Corporations.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt	6,42	4,29	4,29	4,44
(*b*) Repayment by the Bombay Municipality of other loans ..	42,77	44,17	44,17	45,62
	49,19	48,46	48,46	50,06

294. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (*i*) for its improvement purposes granted to the late Improvement Trust, (*ii*) for general purposes, (*iii*) for development purposes and (*iv*) for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt referred to in paragraph 82 under "22-Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937–38. The other loans under (*i*) are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by annual equated instalments of principal and interest spread over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934–35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay development loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (*iv*) was given by the Central Government but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

(2) Loans to Government servants.

Advances and Recoveries.

Pages 52 and 390, Civil Budget Estimates.

—	Accounts, 1937–38.		Budget estimate, 1938–39.		Revised estimate, 1938–39.		Budget estimate, 1939–40.	
	Advances.	Recoveries	Advances.	Recoveries	Advances.	Recoveries	Advances.	Recoveries
Loans to Government servants ..	1,41*	1,82	1,95*	2,27	1,25*	1,70	1,44*	1,69

* Voted.

In the budget estimate for 1938-39 provision in respect of loans to Government servants under the state-aided building scheme was made under this head. In the revised estimate for 1938-39 and the budget estimate for 1939-40 provision in respect of those loans has been made under item (3) below.

(3) ADVANCES TO CULTIVATORS, LOCAL BODIES AND OTHERS.

Advances and Recoveries.

Pages 52, and 390, Civil Budget Estimates.

—	Accounts, 1937-38.		Budget estimate, 1938-39.		Revised estimate, 1938-39.		Budget estimate, 1939-40.	
	Advances.	Recoveries	Advances.	Recoveries	Advances.	Recoveries	Advances.	Recoveries
Loans to Municipalities, district and other local fund committees for public works ..	75	1,83	..	1,87	..	1,87	..	1,77
Loans to land-holders and other notabilities	..	..	..	11	..	..	..	11
Loans to cultivators ..	9,53	6,95	7,63	8,59	8,53	7,99	5,78	9,51
Loans through Co-operative Societies and Banks ..	..	9	..	14	..	14	..	11
Loans for the purposes of the Co-operative Societies Act ..	..	6	2	3	27	3	27	28
Loans to co-operative multipurpose Societies	..	..	..	..	..	..	15	..
Loans to non-agriculturists in flood affected areas ..	..	4	..	6	..	5	..	4
Loans to Co-operative Housing Societies ..	30	75	..	75	..	1,41	..	55
Loans to Co-operative Housing Societies in flood affected areas.	..	3	..	6	..	6	..	6
Loans under the State-aided Building Scheme ..	56	2,37	75	2,10	1,00	2,40	90	2,50
Loans to small Industries ..	25	8	5,30	1	1,08	1	5,00	1
Other Miscellaneous loans	1	3	26	13	5	13	26	7
Total ..	11,40*	12,23	13,96*	13,85	10,93*	14,09	12,36*	15,01

* Voted.

REMITTANCES.

Receipts.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Buget estidmate, 1939–40.
(a) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	13,92,05	13,19,00	13,50,00	12,53,00
(b) Remittances by Bills ..	3,68,06	4,21,00	3,53,00	3,97,00
(c) Adjusting account between Central and Provincial Governments ..	3,88,50	4,03,00	1,62,00	1,54,00
(d) Inter-Provincial Suspense Account.	25,49	16,00	22,00	15,00
Total ..	21,74,10	21,59,00	18,87,00	18,19,00

Page 52, Civil Budget Estimates.

Disbursements.

—	Accounts, 1937–38.	Budget estimate, 1938–39.	Revised estimate, 1938–39.	Budget estimate, 1939–40.
(a) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General ..	13,86,96	13,19,00	13,50,00	12,53,00
(b) Remittances by Bills ..	3,65,33	4,21,00	3,53,00	3,97,00
(c) Adjusting account between Central and Provincial Government ..	3,88,55	4,03,00	1,62,00	1,54,00
(d) Inter-provincial Suspense account.	25,49	16,00	22,00	15,00
Total ..	21,66,33	21,59,00	18,87,00	18,19,00

Page 390, Civil Budget Estimates.

295. This head appears in the provincial accounts both on the receipt and disbursement sides and the estimates are framed on the current actuals.

Item (*a*) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, P. W. remittances, transfers between P. W. officers and Miscellaneous remittances.

Under item (*b*) transactions relating to supply bills—Local, foreign supply bills, remittance transfer receipts—Local and foreign remittance transfer receipts are recorded.

Items (*c*) and (*d*) record remittance transactions on behalf of Central and other Provincial Governments.

STATEMENT E

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1939-40.

7, *LAND REVENUE.*

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 1. Proposal to make the temporary establishment of the Land Records Department in the Bombay Suburban District permanent.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent ..	„ 12,968

Remarks.—The office of the District Inspector of Land Records, Bombay Suburban District, was first created in 1921 in order to maintain the survey records in the Bombay Suburban District up to date as frequent changes took place owing to extensive acquisition of land for development of suburban areas for residential and industrial purposes and numerous alterations in land boundaries and tenures. Owing to keen building activity and the launching of numerous suburban development, town planning and private schemes, the volume of measurement and survey work has not decreased and even after the abolition of the Development Department in 1930, this office had to be continued as a temporary addition to the Land Records Department, and it has been so continued from year to year up to the end of 1938-39. The measurement and survey correction work of this office is still increasing. Accordingly it is proposed to make the temporary establishment of the District Inspector of Land Records, Bombay Suburban District permanent with effect from 1st March 1939. The cost on account of the temporary establishment is now being met from the provisions made under "7—Land Revenue". The annual average cost of making the establishment permanent comes to Rs. 12,968 as shown below:—

	Annual average cost. Rs.
Pay of Establishment.	
1 District Inspector of Land Records	2,856
1 Headquarters assistant	1,032
3 clerks	3,096
2 cadastral surveyors	2,064
1 daftarband	300
5 peons	1,140
Allowances.	
Compensatory allowance to District Inspector of Land Records.	540
Permanent travelling allowance to District Inspector of Land Records.	810
Permanent travelling allowance to the cadastral surveyors ..	430
Contingencies	700
	12,968

This cost will be met by a corresponding reduction in the cost of the temporary establishment of the Land Records Department. There will however be an increase in the cost of leave and pension charges on account of the staff being made permanent. This is estimated to amount to Rs. 2,500 a year.

ITEM 2. Additional establishment in the Southern Division.

Recurrent	.. Rs. 1,210	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 1,210	Ultimate annual recurrent ..	„ 1,128

Remarks.—On 1st April 1932, the number of clerks and circle inspectors on the district establishments of the Southern Division was reduced from 929 to 814 as a measure of economy. This reduction has placed an undue strain on the rest of the staff in almost every revenue office of the division. To mitigate this state of affairs Government considers the following additional staff imperatively necessary in revenue offices of the Southern Division—

(*i*) addition of one extra aval karkun (on Rs. 80—5/2—95) and one clerk (on Rs. 25—5/2—55) to the taluka establishment of Parasgad, which has been enlarged by the addition of Murgod mahal, coupled with the reduction of a post of circle inspector by giving the extra aval karkun charge of a circle;

and

(*ii*) replacing a circle inspector (on Rs. 25—5/2—55) by an extra aval-karkun (on Rs. 80—5/2—95) in the Athni taluka.

Out of the ultimate annual recurrent cost of Rs. 1,656 Rs. 1,128 is debitable to "*7, Land Revenue*" and Rs. 528 to "*25, General Administration*".

		Rs.
Grand Total—7, Land Revenue ..	Recurrent	1,210
	Non-recurrent ..	*Nil.*
	Total ..	1,210

8, PROVINCIAL EXCISE.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 3. Additional establishment in the office of the Commissioner of Excise.

Recurrent	.. Rs. 5,720	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 5,720	Ultimate annual recurrent	„ 7,394

Remarks.—The work in the Commissioner of Excise's office has of late increased considerably owing to the excise measures including the dry area schemes in Ahmedabad city and three other districts introduced in 1938-39 and new methods of tobacco taxation, and to cope with the increased work the following additional staff was sanctioned up to 28th February 1939 :—

	Rs.
2 Assistant Supervisors each on	150—10—220
2 clerks each	50—5/2—90
1 typist	50—5/2—90

This additional staff has afforded some relief to the clerical staff in the Commissioner's office which was greatly overworked, though most of the clerks are still required to attend office earlier than the prescribed office hours and work until late in the evening. Government is satisfied that this extra clerical establishment is necessary for the additional work which is not likely to decrease in the near future. It is therefore proposed to continue the additional establishment for three years in the first instance with effect from 1st March 1939.

ITEM 4. Additional temporary establishment at Godhra and Nandurbar warehouses.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 2,160
Total ..	.. „ 2,160	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Owing to the introduction of the fixed fee system there has been a considerable increase in the issues of liquor from the Godhra and Nandurbar warehouses. Government therefore sanctioned the employment up to 31st March 1939 of two managers in the scale of Rs. 50—5/2—80 and four hamals on Rs. 20 per mensem for these warehouses. Government is satisfied that the extra establishment is still necessary on account of increase in the work and proposes to continue it up to 29th February 1940 in the first instance.

		Rs.
Grand Total—8, Provincial Excise ..	Recurrent ..	5,720
	Non-recurrent ..	2,160
	Total ..	7,880

10. FOREST.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 5. Constitution of a new range in the West Thana division.

Recurrent ..	.. Rs. 924	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 924	Ultimate annual recurrent .. ,,	1,022

Remarks.—The Bhiwandi range in the West Thana division as at present constituted comprises 10 felling series and is therefore too big a charge for one range forest officer to manage efficiently especially in view of the intensive silvicultural operations carried out under the provisions of the revised working plan for the Thana forests. Similarly, the present arrangement whereby the Range Forest Officer, Bassein, is appointed as Instructor of the forest class held at Mandvi for six months in the year in addition to his own duties for training foresters, roundguards and guards in the Northern and Central circles has proved unsatisfactory, although he is given the assistance of a range forest officer, since he is not able for six months in the year to devote his personal attention to the silvicultural and other important operations in most of the felling series in his charge and the responsibility for these important works consequently becomes divided between him and his assistant. It is, therefore, proposed to reconstitute these two ranges in three charges as shown below :—

Present arrangement.			Proposed arrangement.		
Name of range.	Number of felling series.	Area	Name of range.	Number of felling series.	Area
		Acres.			Acres.
Bhiwandi	10	38,619	Bhiwandi ..	8	28,743
Bassein	9	38,240	Bassein	6	24,628
			Mandvi	5	23,488
		76,859			76,859

It is also proposed that the Range Forest Officer, Mandvi, who will have only 5 felling series to look after, should be the instructor of the forest class in addition to his own duties as a ranger. These proposals involve the creation of the posts of one clerk and two orderlies for the new range. The cost on account of the pay and allowance of the additional establishment will amount to Rs. 924 for 11 months of the year 1939-40 as shown below :—

	Rs.
Pay of Establishment.	
1 clerk in the grade of Rs. 25—5/2—55 (average pay Rs. 44) ..	484
2 Forest guards (orderlies) in the grade of Rs. 15—1/2—20 each (average pay Rs. 18·33)	403
Allowances, Honoraria, etc.	
Bad climate allowance at Rs. 5 per mensem to the clerk and the guards	165
Contingencies.	
Contingent allowance at Rs. 2 per mensem to the Range Forest Officer, Mandvi	22
	1,074
Deduct—Cost on account of the present arrangement—	
Pay of 1 temporary guard appointed at present for six months on Rs. 15	90
Special pay of Rs. 10 per mensem to the Bassein Range clerk for six months	60
	924

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 6. Adoption of measures for the control of insect pests.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 4,600
Total ..	.. „ 4,600	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Caterpillars cause damage to teak plantations by defoliation, the result of which is loss not merely of increment but also of form through causing forking and branching. On his visit to the Thana forest, Dr. Beeson, Forest Entomologist, Forest Research Institute, Dehra Dun, found that whole plantations of teak had been severely attacked by these defoliators. Dr. Beeson has been dealing with similar damage in Nilambur teak plantations in Madras and has established an insectary there where the parasites, which destroy these pests, are being bred and let loose in the plantations and the damage has been greatly reduced. It is proposed to ask for Dr. Beeson's services and to start similar operations in teak plantations in this Province. The cost of the proposal is estimated at Rs. 4,600 in 1939-40 as shown below :—

	Rs.
Erection of one insectary	4,000
Labour charges	500
Carriage of tents, etc.	100
	4,600

ITEM 7. Experimental afforestation of arid areas.

Recurrent ..	.. Rs. 4,000	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 4,000	Ultimate annual recurrent ..	„ 4,000

Remarks.—The afforestation of bare hills would have important results in the Deccan in checking erosion and the silting of fields, improving the conservation of water supplies and increasing the supply of fuel and timber apart from giving possible indirect benefits such as improvement of climate. A very successful technique has been developed in Italy where the afforestation of bare hills is now undertaken on a large scale. A beginning has now been made in other parts of India and Government consider it desirable to provide a small sum so that experiments in this direction may be made in two centres in this Province.

ITEM 8. Grant of rewards for fire protection.

Recurrent ..	.. Rs. 2,000	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 2,000	Ultimate annual recurrent ..	„ 2,000

Remarks.—The villagers who assist the Forest Department in fire protection were formerly rewarded by the remission of grazing fees. The system of payment of rewards has been successful in securing the co-operation of the villagers in the matter of efficient fire protection. As grazing fees have been abolished, rewards will be given in some other form. It is, therefore, proposed to place a sum of Rs. 2,000 at the disposal of the Chief Conservator of Forests for allocation to the best advantage.

ITEM 9. Appointment of a silviculturist.

Recurrent ..	.. Rs. 2,350	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 2,350	Ultimate annual recurrent ..	„ 6,004

Remarks.—The Bombay Forest Department is one of two provincial Forest Departments without a research officer. The result is that little has been done towards the collection of the data which are essential for the efficient management of the forests. It is therefore proposed to send a senior Deputy Conservator of Forests in this Province to the Forest Research Institute, Dehra Dun, for three months' training in research methods and to appoint him as silviculturist from 1st November 1939. He will organise and develop the work of the new post for 3 years

and will then be replaced by a junior officer. The extra cost on account of the proposal will amount to Rs. 2,350 for 4 months of 1939-40 as shown below :—

	Amount.
	Rs.
Pay of Establishment.	
1 Clerk on Rs. 85 in the grade of Rs. 80—5/2—95 (average pay Rs. 91).	340
1 Clerk on Rs. 30 in the grade of Rs. 30—5/2—55 (average pay Rs. 46).	120
1 Ranger in the grade of Rs. 80—5—125 (average pay Rs. 108) ..	320
3 Foresters in the grade of Rs. 30—1—40 each (average pay Rs. 36) ..	360
1 Peon on Rs. 18	72
3 Peons on Rs. 17 each	204
Allowances, Honoraria, etc.	
Travelling allowance	840
Contingencies.	
Service postage and telegrams, etc.	100
	2,356
or say in round figure ..	2,350

Besides this, a charged expenditure of Rs. 7,142 will be incurred on account of pay and permanent travelling allowance of the Indian Forest Service Officer for 4 months.

ITEM 10. Purchase of machinery and plant for the development of utilisation methods.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 8,000
Total ..	.. „ 8,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Dindal is available in quantity but has no market at present except as a superior fuel. Attempts have been made to develop its utilisation for mill picking sticks but have failed up to the present, probably owing to faulty seasoning. As soon as the Forest Research Institute, Dehra Dun, succeeds in evolving a cheap seasoning kiln easy to work, it is proposed to purchase it. It is also proposed to experiment with producer gas. The cost of these proposals is estimated at Rs. 8,000 as shown below :—

	Rs.
1 Producer gas lorry	5,000
2 Kilns for artificial seasoning of timber at Rs. 750 each ..	1,500
1 shed for seasoning timber	750
1 frikiln for manufacture of charcoal	475
Incidental expenses	275
	8,000

		Rs.
Grand Total—10, Forest..	Recurrent	9,274
	Non-recurrent	12,600
	Total ..	21,874

11, REGISTRATION.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 11. Scheme for making the staff of the Government Photo Registry, Poona, permanent.

Recurrent ..	.. Rs. *Nil*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, *Nil*	Ultimate annual recurrent	.. ,, 22,743

Remarks.—The system of reproducing documents presented for registration by photography was introduced in 1921. In the initial stage the work was done under the supervision of the Manager, Photozinco Press, Poona, but the cost was borne by the Registration Department. This arrangement worked well when the system was in the experimental stage and was confined to a few registration offices only. After 1930, numerous offices were brought under the system and it was considered necessary to have a separate staff for, and some responsible officer in charge of, the work. Mr. M. C. Trivedi, who had been associated with this process since its inception, was appointed to the post with the designation of Supervisor of the Government Photo Registry. The whole of the establishment in the Government Photo Registry including the post of the Supervisor is temporary. At present the photo copying system has been extended to 62 Sub-registry offices and further extensions are proposed.

2. Since 1933, the Government Photo Registry office has progressed in various ways. As the utility of the photo copying system as a means of maintaining permanent records of documents has been proved and the system is regarded as a permanent arrangement, it is now proposed to separate the Government Photo Registry office from the Photozincographic Press, Poona, and to make the staff permanent with effect from 1st April 1939. As it is necessary that the head of the Government Photo Registry should have status befitting his position, it is also proposed to convert the non-gazetted post of the Supervisor into a gazetted post of Manager and to delegate to the Manager the same powers as are given to other Managers of Government Presses.

3. **The staff which it is proposed to make permanent is as shown below :—**

Name of post.	Scale of pay.
	Rs.
1 Manager (General Provincial Service)	200—10—350 *plus* Rs. 50 personal pay.
1 Photographer	40—5/2—75—5—100.
1 Head Enlarger	40—5/4—60
2 Enlargers	35—1—50
1 Toner	35—1—50
1 Assistant Photographer	35—1—50
1 Film developer	20—1—45
2 Print developers	20—1—45
1 Print scrutiniser	20—1—45
1 Film fixer	20—1—45
3 Print fixers	20—1—45
1 Numberer	20—1—40
1 Assistant toner	20—1—40
1 Feeder	15—1—30
2 Sorters	15—1—30
5 Washers	15—1—30
3 Dark Room Assistants	15—1—30
4 Photo Registry clerks	25—2—55
1 Film clerk	25—2—55
1 Film Recorder	40—5/4—60
1 Store-keeper	25—2—55
1 Office clerk	25—2—55
1 Despatching Assistant	25—2—55
1 Peon	18
1 Peon	17
5 Boy peons	10

The average annual cost of the staff in question according to the revised scales comes to Rs. 22,743. This estimate does not include the cost of leave and pension charges which amount to about Rs. 5,700 a year.

			Rs.
Grand Total—11, Registration ..	Recurrent	..	*Nil.*
	Non-recurrent	..	*Nil.*
	Total	..	*Nil.*

12, CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 12. Purchase of portable weighing machines.

Recurrent ..	.. Rs. 5,300	Non-recurrent	.. Rs. 15,200
Total ..	.. ,, 20,500	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—Before the Bombay Motor Vehicles Tax Act, 1935, came into operation, it was assumed that the correct unladen weights of motor vehicles of all makes and models could be ascertained from the specifications supplied by manufacturers of the vehicles or by weighment on the local railway weigh-bridges. In practice, it has been found that these specifications are not a sure basis for ascertaining the unladen weights in all cases. The weights of trucks and buses, for instance, vary with the size and material of bodies subsequently built on them. In doubtful cases, where authentic weight certificates could not be furnished by owners due to the absence of weigh-bridges in the districts, the Motor Vehicles Tax has been assessed on approximate weights only. This has often resulted either in a loss of revenue to Government or dissatisfaction among motorists that they are being overtaxed. Government therefore propose to supply the more important districts with portable weighing machines. These machines will also be very useful for the effective administration of the Motor Vehicles Rules for the prevention of overloading, which at present causes much damage to the roads. Further, when the new Motor Vehicles Act comes into force next year, stricter weight control of motor vehicles on the roads will be necessary. It is therefore proposed to purchase in the first instance eight pairs of portable weighing machines for supply to eight districts where motor transport is heavy. The cost of each machine is estimated at Rs. 950 and the total cost of the eight pairs will amount to Rs. 15,200.

2. In addition to these weighing machines, Government also propose to make use of weigh-bridges belonging to the railways and municipalities wherever they are available. These bodies have agreed to allow the use of their weigh-bridges provided that the fees and other charges are paid by Government. The cost of these charges during 1939-40 is estimated at Rs. 5,300. Government have accepted the conditions proposed by the railway companies and propose to provide Rs. 5,300 in the budget for the purpose. These charges will not be incurred when weighing-machines belonging to Government are provided in all districts.

		Rs.
Grand Total—12, Charges, etc. ..	Recurrent ..	5,300
	Non-recurrent ..	15,200
	Total ..	20,500

13, OTHER TAXES AND DUTIES.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 13. Clerk in the office of the Chief Account Officer of Excise, Bombay, for tobacco work.

Recurrent	.. Rs.	550	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. „	550	Ultimate annual recurrent ..	„	756

Remarks.—For administrative and public convenience Government has entrusted the receipt of all tobacco payments except duty on tobacco removed from the warehouse to the Chief Account Officer of Excise. He is unable to undertake the extra work without additional clerical assistance. It is accordingly proposed to create a post of clerk in the office of the Chief Account Officer for tobacco work on Rs. 50—5/2—90. The cost during 1939–40 will amount to Rs. 550.

		Rs.
Grand Total—13, Other Taxes and Duties ..	Recurrent ..	550
	Non-recurrent ..	*Nil.*
	Total ..	550

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE—A-IRRIGATION WORKS (CIVIL).

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 14. Minor Irrigation Works.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 7,50,000
Total ..	.. „ 7,50,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—The Legislature sanctioned a non-recurrent grant of Rs. 12,50,000 for 1938-39 to enable Government to execute some of the many schemes for minor irrigation works prepared by Mr. C. O Lowsley, late Special Engineer, Minor Irrigation Works. Before deciding on a comprehensive programme for the execution of these old schemes, Government considered it desirable that the plans and estimates for them prepared several years ago should be scrutinised by two officers on special duty. They were appointed in July last with instructions to work on the most important projects and submit them by the end of October, so that the works can be taken up for execution in the cold weather. Several projects have been started, while several others are ready, and an amount of Rs. 7½ lakhs or thereabout is likely to be utilised in 1938-39 out of the grant of Rs. 12½ lakhs on the construction of new projects. It is proposed to complete all the works already in hand during 1939-40 and to start such new projects as funds permit. It is, therefore, proposed to provide Rs. 7½ lakhs for the purpose in the ensuing year's estimate from the Development Fund. It will be inclusive of the cost of such special establishment as may be found necessary.

		Rs.
Grand Total—18, Other Revenue Expenditure financed from ordinary revenue.	Recurrent ..	*Nil.*
	Non-recurrent ..	7,50,000
	Total ..	7,50,000

25, GENERAL ADMINISTRATION.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 15. Temporary posts of four translators and one clerk in the office of the Oriental Translator to Government and of one peon in the office of the Director of Information, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,485
Total ..	.. „ 4,485	Ultimate annual recurrent .. „	*Nil.*

Remarks.—In view of the abnormal increase of work in the translation and reporting branches of the office of the Oriental Translator to Government owing to the heavy increase in the number of petitions in regional languages received and in the number of newspapers to be scrutinised, and the consequential increase in the work of the clerical section of that office, it has been found necessary to sanction four temporary posts of junior translators, one for each of the Marathi, Gujarathi, Kannada and Urdu Branches, on a pay scale of Rs. 70—5—120 (efficiency bar)—10—170 and of a clerk on a pay scale of Rs. 50—3—95.

2. A temporary post of a peon on a monthly pay of Rs. 22 has also been created in the Directorate of Information in view of the heavy increase in the work of issuing press notes and leaflets.

3. As the work in the office of the Oriental Translator to Government as well as in the issue section of the Directorate of Information does not show any signs of abatement, both the Oriental Translator to Government and the Director of Information have recommended that the posts mentioned in paragraphs 1 and 2 *supra* should be made permanent. Government, however, proposes to continue them for the present on a temporary basis for a period of one year in the first instance from the 1st March 1939. The provision required on this account is as follows :—

Civil Secretariat—Publicity Office and Translators' Department—Pay of Establishment.

	Rs.	
(*i*) Pay of four junior translators on Rs. 70—5—120 (efficiency bar)—10—170	3,582	per annum.
(*ii*) Pay of one clerk on Rs. 50—3—95	639	„
(*iii*) Pay of one peon at the rate of Rs. 22 per mensem ..	264	„
Total ..	4,485	

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 16. Additional establishment in the Southern Division.

Recurrent ..	.. Rs. 360	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 360	Ultimate annual recurrent „	528

Please read statement relating to this proposal appearing under item 2 in "7, *Land Revenue*".

ITEM 17. Increase in the pay of boy peons.

Recurrent ..	.. Rs. 5,742	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 5,742	Ultimate annual recurrent .. „	6,264

Remarks.—On the Revenue district establishments, incumbents of posts of boy peon draw at present Rs. 9, 10, 11 or 12 per mensem. Boy peons are generally boys when appointed but cease to be boys before vacancies occur in posts of adult peon to which they can be appointed. For such persons, pay less than Rs. 12 is considered inadequate. It is accordingly proposed to fix the pay of all posts of boy peons (about 186 in number) at Rs. 12 per mensem.

25, *GENERAL ADMINISTRATION*—contd.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 18. Reorganisation of the North and South Daskroi talukas in the Ahmedabad district.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, ,,	Ultimate annual recurrent .. ,,	100

Remarks.—The present arrangements for the disposal of non-agricultural and other revenue work in the city and suburbs of Ahmedabad sanctioned by Government involve division of responsibility and duplication of accounts and revenue work between the City Deputy Collector's office and the ordinary revenue establishment of the North Daskroi taluka. Government therefore proposes to abolish the present North and South Daskroi talukas and to form a separate revenue charge consisting of Ahmedabad city and the surrounding 28 villages and to place this charge under a Mahalkari working directly under the City Deputy Collector. The remaining villages from the North and South Daskroi talukas will be formed into a taluka called the Daskroi taluka in charge of a Mamlatdar under the Prant Officer, Viramgam sub-division. A post of Mamlatdar set free by this arrangement will be converted into a post of 1st class Resident Magistrate, Ahmedabad, a post which is very badly required. This reorganisation necessitates the creation of an additional post of Mahalkari in the grade of Rs. 150—5—200 with a permanent travelling allowance of Rs. 27 per mensem but also makes it possible to curtail the present revenue establishment by the abolition of two talatis and one Circle Inspector. The Personal Assistant to the Collector of Ahmedabad will cease to be the Prant Officer of the North and South Daskroi talukas and accordingly the permanent travelling allowance and tentage allowance of the Personal Assistant to the Collector will be discontinued. Thus the net extra cost on account of the rearrangement will be Rs. 100 a year and a full-time Resident Magistrate will be available for this almost trivial extra cost :—

		Average annual cost.
		Rs.
1 Mahalkari (150—5—200)		2,166
Permanent travelling allowance at Rs. 27 per mensem ..		324
		2,490
Deduct.	Rs.	
2 Talatis (20—1—35—1/2—40)	696	
Contingencies	24	
1 Circle Inspector (30—5/2—80)	660	
Contingencies	15	
Permanent travelling allowance and tentage of the Personal Assistant to the Collector of Ahmedabad	995	
		—2,390
		100

The ultimate net cost of the proposal is only Rs. 100 but as the pay of a Resident Magistrate is debitable to "27, Administration of Justice", that of a Circle Inspector to "7, Land Revenue" and that of the other posts to "25, General Administration", the proposal involves increasing the provision under "27" by the average pay of a Resident Magistrate (which is the same as that of a Mamlatdar), reducing the provision under "7" by the average pay and contingencies of the Circle Inspector and reducing the provision under "25" by the average pay of a Mamlatdar.

25, GENERAL ADMINISTRATION—contd

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 19. Additional establishment for the Local Fund Audit Department.

Recurrent .. .. Rs.	18,830	Non-recurrent .. Rs.	*Nil.*
Total .. .. ,,	18,830	Ultimate annual recurrent .. ,,	20,350

Remarks.—Owing to the considerable growth of revenue and expenditure of local bodies, the expansion of school boards and additional work due to new audits being entrusted from time to time, the work of the Local Audit Department has increased to such an extent that the Examiner, Local Fund Accounts, finds it impossible to prevent arrears mounting up without additional staff. The Accountant General has therefore requested Government to sanction the following additional staff :—

(*i*) Two Senior Auditors, 1 Junior Auditor and 2 peons as a permanent measure from 1st March 1939 or from an earlier date, if possible, and

(*ii*) One Senior Auditor, 1 Junior Auditor and 1 peon temporarily for two years from 1st November 1938 or from an earlier date, if possible.

Government however proposes to sanction temporarily for one year in the first instance the following additional staff with effect from 1st April 1939 :—

—	Average pay.	Pension contribution.	Leave salary contribution.	Total per mensem.
	Rs.	Rs.	Rs.	Rs.
2 Senior Auditors on Rs. 220—20—500 each ..	729	81	91	901
3 Junior Auditors on Rs. 50—4—110—5—160 each ..	314	44	39	397
3 Peons on Rs. 14 each	42	3	4	49
				1,347

	Rs.
Pay of establishment (1347×11) = ...	14,817
Travelling allowance	3,892
Contingencies	120
Total ..	18,829
or say ..	18,830

ITEM 20. Revision of pay of inferior Government servants in Bombay City and other expensive places.

Recurrent .... .. Rs.	3,212	Non-recurrent .. Rs.	*Nil.*
Total .. .. ,,	3,212	Ultimate annual recurrent .. ,,	3,504

Remarks.—With effect from 1st April 1938 the rates of pay of inferior Government servants serving in the City of Bombay were increased by Rs. 2 per mensem in the case of those entitled to the old rates of pay and by Rs. 3 per mensem in the case of those entitled to the new rates of pay. Government have now decided that, as an additional instalment of relief, the rates of pay should be further raised by Re. 1 per mensem with effect from 1st April 1939 in the case of those inferior servants whose pay is below Rs. 30 per mensem. The cost of this increase during the eleven months of the next year has been estimated at Rs. 3,212 under " 25, General Administration " and at Rs. 24,090 under the other major heads as follows :—

	Rs.
7, Land Revenue	484
8, Provincial Excise	198
9, Stamps	330
11, Registration	88
13, Other Taxes and Duties	33
27, Administration of Justice	2,662
29, Police	1,045
37, Education	1,309
38, Medical	6,138
39, Public Health	660
41, Veterinary	385
42, Co-operation	132
43, Industries	286
47, Miscellaneous Departments	308
50, Civil Works	4,444
52, Bombay Development Scheme	3,179
56, Stationery and Printing	1,309
*80, Bombay Development Scheme	1,100
Total ..	24,090

*A capital Head of Accounts.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

2. In addition a sum of Rs. 13,800 is provided for increasing the pay of inferior Government servants in other places in the mofussil where the cost of living is high. As the details are not yet settled a lump provision of Rs. 13,800 has been made under "25, General Administration—District Administration" for this purpose.

3. New item statements have not been included under the other heads shown in paragraph 1 above. The additional cost under each major head has, however, been included in the total provision for that head.

4. The total recurrent cost of this proposal under all heads in the Revenue Section is Rs. 40,000 in the first year.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 21. Constitution of a Branch for dealing with all matters connected with Labour in the Political and Services Department, Bombay.

Recurrent ..	.. Rs. 5,100	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 5,100	Ultimate annual recurrent ..	„ 7,176

Remarks.—Until the introduction of the new Provincial Constitution all work in connection with the subject of "Labour" was dealt with in the first instance by a Senior Assistant in the Political and Services Department, who was attached to a Branch dealing with various other subjects, assistance being given, when necessary, by the existing staff. During the last two years, and particularly since the formulation of its Labour programme by the present Government, work pertaining to Labour has increased enormously and it has been found impossible for a single assistant to cope with it. In view of the need for economy, endeavour was made to carry on without additional staff but this arrangement was found to be unworkable. "Labour" work has been rapidly growing in importance and magnitude day by day and it has been found by actual experience that it is essential to make adequate arrangement for the efficient and prompt disposal of it. Government have therefore decided that the Labour section of the Political and Services Department should be strengthened and that it should be constituted as a separate Branch consisting of a Superintendent, two Assistants (of whom one has already been sanctioned) and a clerk. In view of the urgent need for such staff, the Branch was temporarily created from the 1st December 1938 to the 28th February 1939, and it is proposed to sanction it permanently with effect from the 1st March 1939 after the approval of the Legislative Assembly has been obtained.

The average extra cost per annum on this account is as shown below :—

	Annual average cost. Rs.
One Junior Superintendent on Rs. 275—20—375	4,200
One Junior Assistant on Rs. 100—5—120—10—170—10—220	2,064
One clerk on Rs. 50—3—95	912
Total ..	7,176

Grand Total—25, General Administration ..	Recurrent ..	33,244
	Non-recurrent ..	4,485
	Total ..	37,729

27, ADMINISTRATION OF JUSTICE.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 22. Continuance of the temporary appointments of four Additional Presidency Magistrates.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 59,988
Total	.. „ 59,988	Ultimate annual recurrent .. „	*Nil.*

Remarks.—The present sanctioned strength of Presidency Magistrates (including the Chief Presidency Magistrate) is six permanent and four temporary magistrates. One of the four temporary appointments of Additional Presidency Magistrates was created for a period of one year in the first instance from 2nd June 1934 owing to the abnormal congestion of work in the courts of the Presidency Magistrates. This appointment has been continued on a temporary basis from year to year up to 28th February 1939, as the work in the Courts continued to be seriously congested.

Another temporary appointment was created for a period of six months in the first instance from 1st September 1937, specifically for the trial of cases under the Gambling Act as there was an abnormal increase in the number of cases under that Act. This appointment also has been continued since then on a temporary basis up to 28th February 1939.

In addition to the two temporary appointments of Additional Presidency Magistrates, two more temporary appointments were created from 1st September 1938 up to 31st March 1939 in order to dispose of all arrears of gambling cases, as the appointment of only one Magistrate for the trial of cases under the Gambling Act was found insufficient. There are thus in all three temporary appointments of Additional Presidency Magistrates sanctioned exclusively for the trial of cases under the Gambling Act, one of which expires on 28th February 1939 and the other two on 31st March 1939.

2. The state of work in the Presidency Magistrates' Courts has again been reviewed and it is found that the work is still seriously congested. The total number of outstanding cases in the courts of Stipendiary Presidency Magistrates on 1st October 1938 was 4,452. The total number of gambling cases disposed of by the three Additional Presidency Magistrates from the commencement of their appointments up to 30th November 1938 was 2,052. The total number of gambling cases pending on that date before the three courts was 1,585.

In view of the state of work the Chief Presidency Magistrate has proposed that all the four temporary appointments should be continued further during the next year 1939-40 and the High Court have supported this recommendation. As there is no likelihood of the congestion of work being relieved in the near future by the normal permanent strength of the Presidency Magistrates, Government consider it essential that all the four appointments should be continued further on a temporary basis up to 29th February 1940, and that all the four should be put on the new scale of remuneration which was fixed for the two recent appointments.

The further continuance of all the four appointments up to 29th February 1940 involves an additional expenditure of Rs. 59,988 as shown below :—

	Rs.
Pay of Officers—	
Two Presidency Magistrates at Rs. 750 per mensem from 1st March 1939 to 29th February 1940	18,000
Two Presidency Magistrates at Rs. 750 per mensem from 1st April 1939 to 29th February 1940	16,500
	34,500
Allowances—	
Local allowance at Rs. 100 per mensem each to two Presidency Magistrates from 1st March 1939 to 29th February 1940	2,400
Local allowance at Rs. 100 per mensem each to two Presidency Magistrates from 1st April 1939 to 29th February 1940	2,200
	4,600

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

I

Pay of Establishment—	Rs.
1 Judicial Clerk on Rs. 150—10/2—200 at Rs. 170 per mensem ..	2,040
1 Interpreter on Rs. 150—10/2—250 at Rs. 160 per mensem ..	1,920
1 Clerk on Rs. 50—5/2—90 at Rs. 55 per mensem	660
1 Typist on Rs. 50—5/2—90 at Rs. 50 per mensem	600
2 Peons on Rs. 22 each (44 × 12)	528
1 Chaprasi on Rs. 29	348
1 Hamal on Rs. 22	264
	6,360

II

1 Judicial Clerk on Rs. 150—10/2—200 at Rs. 150 per mensem ..	1,800
1 Interpreter on Rs. 150—10/2—200 at Rs. 150 per mensem ..	1,800
1 Clerk on Rs. 50—5/2—90 at Rs. 50 per mensem	600
1 Typist on Rs. 50—5/2—90 at Rs. 50 per mensem	600
1 Peon on Rs. 22 per mensem	264
	5,064

III

2 Judicial Clerks in the grade of Rs. 150—10/2—200 at Rs. 150 each (300 × 11)	3,300
2 Interpreters in the grade of Rs. 150—10/2—200 at Rs. 150 each (300 × 11)	3,300
2 Clerks in the grade of Rs. 50—5/2—90 at Rs. 50 each (100 × 11) ..	1,100
2 Typists in the grade of Rs. 50—5/2—90 at Rs. 50 each (100 × 11) ..	1,100
2 Peons on Rs. 22 each (44 × 11)	484
	9,284
Total for pay of establishment ..	20,708

Contingencies—

1 Telephone at the residence of one Magistrate at Rs. 180 per annum ..	180

A total provision of Rs. 59,988 will thus be necessary under the head "Presidency Magistrates' Courts" under "27, Administration of Justice" as detailed below:—

	Rs.
Pay of Officers	34,500
Pay of Establishment	20,708
Allowances	4,600
Contingencies	180
Grand Total ..	59,988

		Rs.
Grand Total—27, Administration of Justice ..	Recurring ..	*Nil.*
	Non-recurring ..	59,988
	Total ..	59,988

29, POLICE.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 23. Opening of a Police Station at Vedach in the Jambusar Taluka of the Broach and Panch Mahals District.

Recurrent ..	.. Rs. 5,824	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 5,824	Ultimate annual recurrent ..	„ 7,547

Remarks.—There has been in recent years a large increase in the number of offences, such as crop-cutting, house-breaking and theft, committed in the villages of Uber, Vedach, Nodhna, Valipur and Nobar of the Jambusar Taluka of the Broach and Panch Mahals District, due partly to the inadequate police control and partly to the turbulent nature of the people, such as Barias and Patanwadias, who inhabit these areas. The local officers, who were asked to investigate the matter, have reported that the opening of a permanent police station at Vedach is necessary to cope with the long-standing evil of crop-cutting and harassment of the population and for making the general administration of the police in this area effective. Besides, suggestions have also been made for the transfer of the existing Police Station at Kavi to Kora and the conversion of the former into an outpost under the latter and the transfers of Kareli outpost under Jambusar Police Station and Sarod outpost under Kavi Police Station to the new Vedach Police Station. These proposals involve a net addition to the police strength of the Jambusar Taluka of one Sub-Inspector, three Head Constables and eleven Constables. Government is satisfied that the proposed arrangements are absolutely necessary for the proper policing of the local areas and they propose to put them into force from the 1st April 1939. The net additional cost involved amounts to Rs. 5,824 for eleven months of the next year as shown in detail below :—

Increase—

(1) *Pay of Establishment*—	Per mensem. Rs.
One Sub-Inspector of Police on Rs. 75 per mensem	75
Three Head Constables at Rs. 28 per mensem each ..	84
Eleven Constables at Rs. 20 per mensem each ..	220
Literacy allowance (special pay) to 2 Head Constables and 6 Constables at Rs. 2 per mensem each	16
Writer allowance (special pay) for one Head Constable at Rs. 3 per mensem and one Constable at Rs. 2 per mensem	5
Total ..	400

(2) *Allowances, Honoraria, etc.*—	Rs.	a.	p.
House rent allowance to one Sub-Inspector at Vedach at Rs. 7 per mensem	7	0	0
House rent allowance to one Sub-Inspector at Kora at Rs. 10 per mensem	10	0	0
House rent allowance at Vedach to—			
1 Jemadar at Rs. 4 per mensem	4	0	0
3 Head Constables at Rs. 3 per mensem each	9	0	0
12 Constables at Rs. 3 per mensem each	36	0	0
House Rent allowance at Kora to 3 Head Constables and 6 Constables at Rs. 4 per mensem each	36	0	0
Conveyance Allowance to 1 Sub-Inspector at Rs. 25 per mensem ..	25	0	0
Clothing allowance to 1 Sub-Inspector at Rs. 3-5-4 per mensem ..	3	5	4
Total ..	130	5	4

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

	Per mensem. Rs. a. p.
(3) *Contingencies*—	
Clothing capitation grant for 3 Head Constables and 11 Constables at Rs. 1-4-0 per mensem each	17 8 0
Rent for Sub-Inspector's office at—	
(*a*) Vedach at Rs. 5 per mensem	5 0 0
(*b*) Kora at Rs. 8 per mensem	8 0 0
Ammunition for 6 armed men at As. 4 per mensem each	1 8 0
Accoutrements for 3 Head Constables and 11 Constables at Re. 0-1-3 per mensem each	1 1 6
Total ..	33 1 6
Total increase per mensem ..	563 6 10

Decrease—

	Rs.
(1) *Allowances, Honoraria, etc.*—	
House rent allowance to one Sub-Inspector at Kavi at Rs. 10 per mensem ..	10
House rent allowance to 4 Head Constables and Constables at Rs. 4 per mensem each	16
(2) *Contingencies*—	
Rent for Sub-Inspector's Office at Kavi at Rs. 8 per mensem	8
Total decrease per mensem ..	34

	Per mensem. Rs. a. p.	
Total increase	563 6 10	
Total decrease	34 0 0	
Total net increase	529 6 10	
	× 11 months.	
	5,823 11 2	or
	5,824 0 0	(in round figures.)

ITEM 24. Formation of a Handwriting Branch in the Criminal Investigation Department, Poona.

Recurrent	Rs. 2,392	Non-recurrent	Rs. *Nil.*
Total	,, 2,392	Ultimate annual recurrent ..	,, 4,778

Remarks.—The utilisation of the services of professional handwriting experts for the detection of crime had in the past been unsatisfactory, not only on account of exorbitant fees charged

by them but also because certain of them, while giving professional evidence, were proved on occasion to be quite unreliable. In 1933 an experiment was started in the Criminal Investigation Department of specialising in the science of handwriting examination and an expert in the Finger Print Bureau was put on the work. The experiment proved successful and to-day the Expert is regarded throughout the Province as an authority on the subject, so much so that numerous demands are made for his opinion in matters of forged cheques, false vouchers, altered documents, etc. The following figures show how the Handwriting Expert's work has been expanding from year to year :—

—	1933	1934	1935	1936	1937	1938
Number of cases dealt with	28	50	70	102	155	145
Number of documents examined ..	359	677	903	1,020	1,151	1,265
Number of appearances before Courts ..	8	52	69	96	116	98
Number of days away from head quarters ..	15	61	95	101	132	107

2. The cases referred to the Handwriting Expert are mainly of two kinds viz. those sent by Superintendents of Police or Courts *suo motu* and those sent by Courts at the request of parties to a case or suit. In the former cases i.e., Crown cases, no fees are charged and in the latter cases, fees are charged at the rate of Rs. 20 for each opinion given and Rs. 15 for each day's attendance in Court. Photographic work is undertaken by the Photo Zinco or Photo Registration Department. The amount of money credited to Government since 1933 on account of this work is shown below :—

—	1933	1934	1935	1936	1937	1938
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for giving opinion	60	130	320	560	940	1,040
Fees for court attendance	30	60	285	345	420	360
Photographic work	..	247	1,102	491	838	524
Total ..	90	437	1,707	1,396	2,198	1,924

3. The work is increasing in volume and is already too much for one Expert. Government is convinced that it is now necessary to form a Handwriting Branch in the Criminal Investigation Department and proposes to constitute it as follows with effect from 1st April 1939 :—

1 Handwriting Expert on Rs. 200—10—300.

1 Handwriting Assistant Expert on Rs. 125—5—175 (probation for two years on Rs. 100 per mensem).

1 Junior clerk on Rs. 25—5/2—55.

1 Peon on Rs. 17 per mensem.

In order to economise expenditure it is proposed to abolish one post of Expert in the Finger Print Bureau, the annual cost of which amounts to Rs. 1,590.

4. It is also proposed to increase the present fees from Rs. 20 to Rs. 40 for an opinion with an extra charge of Rs. 5 for each document over 8 and from Rs. 15 to Rs. 20 for each day spent in attendance in Court or in travelling to or from Court. It would be possible for the Branch to deal with about 300 cases in a year and it is estimated on a very conservative basis that income from this source will amount to Rs. 5,000 per annum apart from the profit that will accrue to Government from Photographic work at the Photozinco Office. The increase in fees is not excessive considering that private agencies charge Rs. 100 for an opinion and Rs. 100 per day for giving evidence in Court *plus* travelling expenses. The Branch will thus in the long run be self-supporting and Government will not be involved in any extra expenditure.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

5. The expenditure for 11 months in the next year on account of the staff mentioned in paragraph 3 above will amount to Rs. 2,392 as detailed below :—

"29, Police—G-Criminal Investigation Department (Presidency)."

	Per mensem. Rs.
(1) *Pay of Establishment*—	
1 Handwriting Expert on Rs. 200 per mensem in the scale of Rs. 200—10—300	200
1 Assistant Expert on Rs. 100 per mensem for two years and then Rs. 125—5—175	100
1 Junior clerk on Rs. 25 per mensem in the scale of Rs. 25—5/2—55 ..	25
1 Peon on Rs. 17 per mensem	17
	+342
Deduct—Pay of a 2nd Expert in the Finger Print Bureau, Poona, proposed to be reduced	160
Deduct—Expert allowance at Rs. 10 per mensem of the 2nd Expert in the Finger Print Bureau, Poona	10
	−170
	+172
	×11 months
	1,892
(2) *Contingencies* per annum	500
Total ..	2,392

ITEM 25. Temporary appointments of 2 Police Prosecutors, 2 Head Constables and 8 Constables for the Court of the temporary Additional Presidency Magistrates, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 13,000
Total ..	.. ,, 13,000	Ultimate annual recurrent	,, *Nil.*

Remarks.—In consequence of the continuance of the temporary appointments of the 4 Additional Presidency Magistrates for which the approval of the Legislative Assembly is being obtained by means of a new item under "27-Administration of Justice" it is necessary also to sanction the continuance of the temporary appointments of 2 Police Prosecutors and the Court duty staff consisting of 2 Head Constables and 8 Constables for the same period. The total provision on account of this staff for 12 months of the year 1939-40 will amount to Rs. 13,000 as detailed below :—

"29, Police—A—Presidency Police—2—City Police".

	Per mensem. Rs.	a.	p.
(1) *Pay of Officers*—			
2 Police Prosecutors on Rs. 300 per mensem each in the scale of Rs. 300—10—400	600	0	0
Add for increments	20	0	0
	620	0	0
(2) *Pay of establishment*—			
2 Head Constables on Rs. 38 per mensem each in the scale of Rs. 38—1—50	76	0	0
8 Constables each on Rs. 30 per mensem in the scale of Rs. 30—1/3—33/4—36	240	0	0
	316	0	0
Add for increments for 2 Head Constables	2	0	0
	318	0	0

29, POLICE—concld.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

Allowances, Honoraria, etc. (*Voted*).

	Per mensem.
	Rs. a. p.
(3) Conveyance allowance to 2 Police Prosecutors at Rs. 25 per mensem each	50 0 0
House rent allowance to :—	
2 Head Constables at Rs. 10 per mensem each ..	20 0 0
8 Constables at Rs. 7 per mensem each ..	56 0 0
	126 0 0
(4) *Contingencies.*	
Clothing charges for 2 Head Constables and 8 Constables at Rs. 1-8-8 per mensem each	15 6 8
	15 6 8
Grand Total ..	1,079 6 8.
	× 12 months.
	12,953 0 0
	or
	13,000 in round figures.

		Rs.
Grand Total—29, Police ..	Recurrent ..	8,216
	Non-recurrent ..	13,000
	Total ..	21,216

36, SCIENTIFIC DEPARTMENTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 26. Grant-in-aid to the Lord Reay Industrial Museum, Poona.

Reucrrent ..	.. Rs. 2,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 2,000	Ultimate annual recurrent ..	" 5,000

Remarks.—The Lord Reay Industrial Museum, Poona, is an old institution having been established in about 1895. The Museum has been under the management of the Poona City Municipality. Its activities are at present controlled by a Board of Trustees consisting of eight members four of whom represent the Municipality. The Museum has been receiving an annual recurrent grant of Rs. 5,000 from the Poona Municipality since 1930. The Museum authorities are contemplating an ambitious scheme for the development and expansion of the activities of the Museum and have approached Government with requests for a recurrent grant for its maintenance and a non-recurrent grant to the extent of the value of timber required for constructing a building. The Museum is being conducted on sound lines and is doing very useful work. The activities of the Museum deserve encouragement and financial assistance and it is proposed that Government should give an annual grant of Rs. 2,000 rising up to Rs. 5,000 by an annual instalment of Rs. 500. The Trustees of the Museum have accepted the following conditions proposed by Government in regard to the grant to the Museum:—

(1) That the Poona City Municipality should agree to pay annually Rs. 5,000 as hitherto done.

(2) That Government should have power to appoint two nominees on the Board of Trustees for the management of the Museum.

The request of the Museum authorities for a non-recurrent grant in connection with its project of constructing a building is under the consideration of Government. In the meanwhile Government desires that a recurrent grant as proposed above should be given to the Museum on the conditions mentioned above with effect from 1939–40.

		Rs.
Grand Total—36, Scientific Departments ..	Recurrent ..	2,000
	Non-recurrent ..	*Nil.*
	Total ..	2,000

37, EDUCATION.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 27. Development of the Government Girls' Middle School at Bijapur into a full-fledged High School.

Recurrent ..	.. Rs.	890	Non-recurrent ..	.. Rs.	700
Total ..	.. „	1,590	Ultimate annual recurrent ..	„	1,739

Remarks.—The Government Girls' Middle School at Bijapur teaches at present only the first three Anglo-Kannada standards. It has been represented to Government that the school should be developed into full High School as there have been instances of girls who had to discontinue their education after passing the 3rd standard for want of a separate girls' high school. It is the policy of Government that whenever possible, Middle Schools for Girls should be gradually developed into full high schools and as there is a real demand for the opening of higher standards in the Bijapur Girls' School, Government proposes to meet this demand as soon as possible. As a preliminary step, it is proposed to open Standard IV from June 1939, the remaining three standards being added later on.

The details of the extra cost recurrent and non-recurrent to be incurred for the opening of Standard IV are given below :—

Recurring.

	Rs.	
(1) *Staff*—		
(*i*) One graduate Assistant Mistress in the scale of Rs. 85—175 (average Rs. 132) for Standard IV.	765	(For nine months).
(*ii*) *Special teachers*—		
(*a*) Extra allowance to part-time Music Teacher at Rs. 5 per mensem.	45	Do.
(*b*) Extra allowance to part-time Needle Work Teacher at Rs. 5 per mensem.	45	Do.
(2) *Contingencies*—		
(*i*) Increase in the contract grant	30	
(*ii*) Increase in the allotment for service postage	5	
	890	

Non-recurring.

Special grant for the purchase of furniture, equipment etc. required for additional classes and the Laboratory.	700	
Total ..	1,590	

Against the net recurrent cost there will be an extra income from fee receipts amounting to about Rs. 500 in 1939-40.

ITEM 28. Placing on a permanent footing the Commercial Art and Poster-designing Section of the Sir J. J. School of Art, Bombay, and making the teaching posts attached to it permanent.

Recurrent ..	.. Rs.	4,672	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	4,672	Ultimate annual recurrent ..	„	5,264

Remarks.—The first year class for teaching Poster-designing and Commercial Art was started with the sanction of the legislature from the year 1935-36 and the second year class from 1936-37. This new Section of the School of Art has more than fulfilled its function in supplying the real needs of students requiring practical training in this subject. The Section has already become popular and Government started in anticipation of the sanction of the Legislative Assembly the 3rd year class from the 10th of June 1938, on a temporary basis. "Commercial Art" as a vocation has a promising future in India. Industrialists are becoming increasingly conscious of the importance of Commercial Art as an aid to modern advertising. Numerous small publicity companies in big cities are constantly on the lookout for good Commercial Artists. Blockmakers, lithographers, and commercial photographers have also a place for the Commercial Artist in their organisation. Automobile and radio companies, and certain other commercial houses as well as Tiles, Cement and Concrete Companies have begun to maintain their own staff of Commercial Artists. Poster-designing which is an important form of Commercial Art is in great demand by railways, film producing and distributing companies, insurance, shipping and aviation concerns, post and telegraphs, commercial associations, etc. Schemes of rural reconstruction are now being launched by all Provincial Governments, and as these involve widespread propaganda, the use of attractive posters has become almost indispensable to the village uplift movement. Commercial Art

has thus a very important part to play in the movement for industrial development and rural uplift. Besides being of a great public utility, this Section of the School of Art has been more than self-supporting as can be seen from the fact that its income during the three years 1935-36 to 1937-38 was Rs. 2,160, 6,050 and 5,200 while the expenditure was Rs. 1,500, 2,542 and 3,142 respectively. Government has therefore decided to place the Section on a permanent footing and to make the post of Assistant Teacher attached to it permanent and pensionable. The teaching staff at present sanctioned for the Commercial Art Section is as follows :—

1 Assistant Teacher on Rs. 200—10—300 (subject to revision).
2 Fellows on Rs. 60 per mensem each.

The recurring expenditure expected on contingencies is Rs. 692.

ITEM 29. Development of the Government Girls' Middle School at Ahmednagar into a full-fledged High School.

Recurrent ..	.. Rs. 1,208	Non-recurrent ..	.. Rs. 1,500
Total ..	.. „ 2,708	Ultimate annual recurrent ..	„ 2,339

Remarks.—The Government Girls' Middle School at Ahmednagar teaches at present only four Anglo-Marathi Standards. It has been represented to Government that the school should be developed into a full High School as there have been instances of girls who had to discontinue their education after passing the IVth Standard for want of a separate girls' High School. It is the intention of Government that wherever possible Middle Schools for girls should be gradually developed into full High Schools and as there is a real demand for the opening of the three highest Standards in the Ahmednagar Girls' School, Government propose to meet this demand as soon as possible.

As a preliminary step it is proposed to open Standard V from June 1939, the remaining two standards being added in the two succeeding years, i.e., from June 1940 and June 1941 respectively.

The details of the extra recurring and non-recurring expenditure required to be incurred for the opening of Standard V are given in the appended statement. The details of the additional expenditure to be incurred in opening of Standards VI and VII in the School are not yet fully settled ; but the ultimate annual average recurrent expenditure on the School when fully developed will be Rs. 7,132, if a special Science teacher is not entertained in addition to three Assistant Mistresses for the additional standards. In case however a *fourth* Assistant Mistress is appointed to teach Science the average cost will be Rs. 8,716. Besides this, non-recurring expenditure to be incurred during 1940-41 and 1941-42 for the opening of Standards VI and VII will be Rs. 4,000 and Rs. 1,000 respectively. Against this expenditure the estimated additional fee receipts which are likely to be received will be Rs. 500, Rs. 1,000 and Rs. 1,500 respectively in the first, second and third years.

Statement showing expenditure during 1939-40 in connection with the development of the Ahmednagar Girls' Middle School into a full-fledged High School.

Recurring.

	Rs.	
(1) *Staff*—		
(*i*) One graduate Assistant Mistress in the scale of Rs. 85—175 (average Rs. 132)	765	(Rs. 85×9 months).
(*ii*) One drawing teacher in the scale of Rs. 52—3—88 (average Rs. 70)	468	
(2) *Contingencies*—		
(*i*) Increase in the contract grant	50	
(*ii*) Increase in the allotment for service postage stamps ..	15	
(*iii*) Rent. Additional allotment for rent	90	
	1,388	
*Deduct provision at Rs. 20 for a part-time Drawing Teacher in the school	—180	
Net recurring additional cost	1,208	

Non-recurring.

Special grant for the purchase of furniture, apparatus, equipment etc. required for additional classes and for the laboratory 1,500

* Full-time Drawing Teacher has to be appointed.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 30. Development of the Government Girls' Middle School at Thana into a full-fledged High School.

Recurrent ..	.. Rs. 1,400	Non-recurrent ..	.. Rs. 2,000
Total ..	.. " 3,400	Ultimate annual recurrent .. "	2,300

Remarks.—The Government Anglo-Marathi Girls' Middle School at Thana teaches at present only first four Anglo-Marathi standards. It is the intention of Government that wherever possible the Middle Schools for girls should be gradually developed into full-fledged High Schools. In the interests of girls' secondary education in Thana, it is considered desirable that the Girls' School at Thana should be developed into a full-fledged High School. As a preliminary step it is proposed to open Standard V from June 1939 the remaining two standards being added with effect from the academic years 1940–41 and 1941–42.

The details of the extra recurring and non-recurring expenditure required to be incurred for the opening of Standard V are given below :—

Recurring.

	Rs.
(1) *Staff*—	
(*i*) One graduate Assistant Mistress on Rs. 85—175 (average additional cost Rs. 132 per mensem)	765 (For nine months).
(*ii*) One laboratory hamal on Rs. 19—½—29	171 (For nine months).
(2) *Contingencies*—	
(*i*) Contract grant	50
(*ii*) Rates and Taxes	27
	1,013

Non-recurring.

Purchase of apparatus, furniture, library books, etc.	2,000

In addition to the expenditure detailed above the following expenditure will be required for the office of the Senior Assistant Deputy Educational Inspector, Thana, which is at present located in the premises of the School and will require to be shifted to some other building to provide accommodation for the Vth Class :—

	Rs.
(*i*) Rent at Rs. 40 per mensem (for nine months).. ..	360
(*ii*) Rates and taxes sanctioned for that office	27
	387

The aggregate expenditure during 1939-40 will thus be Rs. 3,400, the ultimate annual average recurring expenditure being Rs. 2,300.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 31. Provision for grants to private institutions imparting instruction in Hindustani.

Recurrent ..	.. Rs.	8,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	8,000	Ultimate annual recurrent ..	,,	8,000

Remarks.—In pursuance of the decision of Government to introduce the study of Hindustani in the schools of this Province, it is necessary to ensure that there is an adequate supply of teachers able to teach the language in the schools. Instruction in Hindustani will be included in the curriculum for the training courses, but it will be some time before it materialises and Government training institutions are able to cope with the demand for the requisite type of teachers. In the meantime, to meet the immediate demand for the supply of teachers who will be able to teach Hindustani it is necessary to take the help of private institutions affording courses of instruction in the language for purposes of training teachers and to pay them a suitable grant-in-aid.

There are at present some institutions in this Province run on sound lines providing the necessary courses of instruction in Hindustani—e.g., the Karnatak Hindi Shikshak Vidyalaya, Dharwar, the Maharashtra Hindi Shikshak Vidyalaya, Poona and the Hindi Pracharak Mandal, Surat. A recurring provision of Rs. 8,000 on account of grants-in-aid to such institutions has accordingly been made in the next year's budget.

ITEM 32. Creation of a temporary non-gazetted post of a Resident Medical Officer for the Training Institute for Physical Education, Kandivali.

Recurrent ..	.. Rs.	1,800	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,800	Ultimate annual recurrent ..	,,	1,800

Remarks.—The Training Institute for Physical Education has started its work with effect from 1st November 1938. On the recommendation of the Board of Physical Education the appointment of a Resident Medical Officer for the Training Institute has been sanctioned in the interests of the students and the staff as it was considered highly desirable to provide a medical officer for the Institute which is situated at a distance of about 2 miles from the Kandivali Railway Station. In addition to the work of medical supervision of the hostel the Medical Officer is entrusted with the work of teaching the medical subjects mentioned below included in the courses of study to be taught at the institute :—

(*i*) Elementary knowledge of human body and principles of hygiene.

(*ii*) Principles of physical examination and first aid.

(*iii*) Mother craft and infant care (for women students).

The creation of a temporary non-Gazetted post of Resident Medical Officer on Rs. 150 per mensem with free quarters has been sanctioned for the period commencing from 1st November 1938 to 28th February 1939. The Institute has been sanctioned at present for three years. It will therefore be necessary to continue the post of Resident Medical Officer up to 31st May 1941 till which date other posts in connection with Physical Education have been sanctioned. The necessary additional provision of Rs. 1,800 has been made in the budget estimates for 1939–40.

ITEM 33. Grant-in-aid to Shreemati Nathibai Damodhar Thackersey Indian Women's University.

Recurrent ..	.. Rs.	5,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	5,000	Ultimate annual recurrent ..	,,	5,000

Remarks.—The Chancellor of the Shreemati Nathibai Damodhar Thackersey Indian Women's University has applied for a recurrent annual grant for enabling that body to extend its activities. The following are some of the measures which are contemplated by the University for its expansion :—

(1) Better equipment of the Chemistry and Biology Departments of the University and raising the standard of instruction in these subjects to that qualifying for admission to the L.C.P.S. course.

(2) Equipment and expansion of the Library.

(3) Arrangements for the teaching of a larger number of optional subjects.

The University has represented that it has to incur expenditure on the following additional items besides the normal expenditure :—

(1) Instruction in the University being imparted in the regional languages duplication of teaching is unavoidable and a greater number of teachers have necessarily to be engaged.

(2) Colleges run by the University or affiliated to it have, in the absence of Government grants, to be substantially aided by the University to keep them in a state of efficiency and consequently are a great strain on the finances of the University.

(3) Feeder schools from which the University has to draw its students have also to be substantially aided out of its funds if the size and scope of the institution is to be increased.

It is stated that the total expenditure of the University in 1936–37 amounted to Rs. 1,20,585 out of which, excluding office expenses and incidental expenses, Rs. 91,070 represented the amount spent solely for educational purposes. The Chancellor has requested for the reasons given above that Government should sanction to the University a recurring annual grant equal to one-third of the amount of Rs. 91,070 referred to above. In view of the many demands of a more urgent nature on Government, it is not possible to accede to the request made by the Chancellor of the University to the fullest extent. Government, however, considers that in recognition of the valuable work the University is doing it deserves some aid from Government. It is therefore proposed to make an annual grant of Rs. 5,000 to the University.

ITEM 34. Development of Anglo-Urdu Girls' School, Poona, into a High School.

Recurrent ..	.. Rs. 3,700	Non-recurrent ..	.. Rs. 1,000
Total ..	.. ,, 4,700	Ultimate annual recurrent .. ,,	6,400

Remarks.—The Anglo-Urdu School for Girls, Poona, is the only institution in the Province for Urdu-speaking girls. There was provision in the school for teaching the first five standards only. The question of developing it into a full High School has been before Government for some time. The main difficulty was the small number of girls attending the school especially in the higher standards. In view of the extremely backward condition of girls' education amongst the Muslims, Government have accepted the suggestion to develop the school into a full High School and have sanctioned the opening of standard VII from 1939–40.

The school is at present held in a building, which also houses two other Institutions, viz. the Urdu Training College for Women, Poona, and the Practising School attached to it. The present arrangements are not satisfactory and in order that the Institutions concerned should develop freely, provision for a separate building for the girls' school is proposed to be made.

A suitable building called "Ratan Villa" is available in the locality in which the school meets at present. The landlord is willing to carry out the additions and alterations necessary, to pay rates and taxes and conservancy charges in respect of the building and to arrange for the annual seasonal repairs. It is proposed to hire this building for a period of 5 years from next year.

The development of the school into a High School involves the inclusion of the post of Head Mistress in the B.E.S. Class II and the employment of 3 graduates Assistant Mistresses for standards VI and VII and to meet the present deficiency in staff, in addition to part-time special teachers for needle-work and drawing. There will also be an increase in the contingent expenditure of the school to some extent.

It is also proposed to provide a hostel for the school, provided the number of boarders is not less than 15. The necessary provision has, therefore, been made for the purpose, but the expenditure will not be incurred, unless there is a minimum number of 15 boarders.

The details of the extra cost are as follows :—

Cost in the next year.

	Recurrent.	Non-recurrent.
	Rs.	Rs.
(1) Pay of Officers	144	
(2) *Pay of Establishment*— (1) Additional teachers Rs. 1,980 (2) Servants Rs. 153.	2,133	
(3) *Allowances, Honoraria, etc.*— Allowance for medical charge	90	
(4) *Contingencies* .. .. (*i*) Increase in the allotments for contract grant, service postage, and rent, Rs. 740. (*ii*) Inferior servants Rs. 576.	1,316	
(5) Purchase of furniture, teaching material and laboratory apparatus for opening of standard VII	..	500
(6) Purchase of cooking utensils and furniture for the hostel	..	500
	3,683	1,000
or	3,700	

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Ultimate average cost.

	Recurrent.
	Rs.
(i) Pay of officers	576
(ii) Pay of Establishment	3,972
(iii) Allowances	120
(iv) Contingencies	1,733
Total ..	6,401
or ..	6,400

ITEM 35. Appointment of an additional graduate Assistant Mistress and a separate clerk and increase in the allotment of rent for the Urdu Training College for Women, Poona.

Recurrent ..	.. Rs. 945	Non-recurrent ..	.. Rs. *Nil.*
Total	.. „ 945	Ultimate annual recurrent .. „	1,428

Remarks.—It has been decided by Government that the Anglo-Urdu Girl's School, Poona, should be developed into a High School and it should be removed to a separate building with effect from June 1939. At present, the Head Mistress of the Practising School attached to the Urdu Training College works practically full-time in the college, and two Assistant Mistresses on the Practising School staff (one full-time and the other half-time) work in the middle school as a result of the arrangement made to combine standards V and VI of the Practising School with standards I and II of the Middle School. This arrangement will be terminated when the Middle School is transferred to a separate building and the primary standards V and VI restored to the Practising School. The Practising School has at present 6 classes—Infants (2 classes) and standards I to IV, so that when standards V and VI are restored to the school, there will be 8 classes. For these eight classes, there will, however, be seven teachers available for work if the Head Mistress of the Practising School continues to work in the college. When the Middle School is transferred to a separate building, the Head Mistress will have to devote her whole time to the Practising School. It has therefore been proposed to appoint one additional graduate mistress on Rs. 85—175 for the Urdu Training College for Women, so that the Head Mistress of the Practising School may be relieved of her work in the college and be set free entirely for work in the Practising School.

Four posts of Assistant Masters in the Dharwar High School will be set free as a result of the proposals for the disbanding of 4 classes in the school from next year. It is proposed to convert one post of a graduate Assistant Master at the Dharwar High School into that of a graduate Assistant Mistress on the scale of Rs. 85—175 and to transfer it to the Urdu Training College for Women, Poona, from June 1939 to provide an additional teacher for the college from the next year. This arrangement will not involve any extra cost.

The present clerk who works for both the Middle School and the College has been sanctioned for, and is borne on the establishment of, the Middle School. When the two institutions are accommodated in separate buildings from June 1939, the clerk in the Middle School will not be available for work in the Training College. There is thus a need for a separate clerk for the college.

The three Urdu Girls' institutions are at present accommodated in Madon Buildings with great difficulty and there is much congestion. There is no accommodation for a teachers' room for the college and for a laboratory for the teaching for Domestic Science. Also when the Middle School is shifted to a separate building, two class rooms will be required for standards V and VI of the Practising School. It is therefore proposed to utilise all the rooms at present used by the Middle School for the above purposes after its removal to another rented building.

The average annual cost involved on account of the above proposals amounts to Rs. 1,428 but as the proposed arrangements will take effect from June 1939, an amount of Rs. 945 only being the total pay of the clerk for nine months at Rs. 30 per mensem and rent at Rs. 75 per mensem for that period has been provided in the next year's budget.

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ITEM 36. Provision for the teaching of Hindustani in Government educational institutions.

Recurrent ..	.. Rs. 9,450	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 9,450	Ultimate annual recurrent ..	„ 12,600

Remarks.—In pursuance of the decision of Government to introduce the study of Hindustani in the schools of this Province as one of the steps by which it may be enabled to take its rightful place in the national life of India, it is necessary to make provision for the teaching of the subject in both the Devanagari and the Urdu scripts in all the Government Secondary Schools, the Primary training institutions, the Secondary Training College, Bombay, and the Secondary Training College which will be opened at Belgaum. So far as the secondary schools and Primary Training institutions are concerned, it is considered sufficient if a part-time teacher of Hindustani on Rs. 30 per mensem is appointed in each of the schools other than Anglo-Urdu schools and in the non-Urdu Training institutions. In regard to the Secondary Training Colleges in Bombay and Belgaum, it will be necessary to appoint a part-time assistant lecturer at each of these institutions on Rs. 75 per mensem, on the same lines as the posts of assistant lecturers for the regional languages sanctioned for the Government Arts Colleges in connection with the bifurcation scheme introduced in 1937.

The scheme as proposed above will involve an expenditure of Rs. 9,450 for the next year and an ultimate annual recurrent expenditure of Rs. 12,600—*vide* Statement A placed below.

With a view to making an early beginning in this direction instructions have already been issued to the heads of the Government Training institutions to make arrangements for the teaching of Hindustani to all Primary teachers under training from the beginning of the second term of the current year. The extra charge to Government during the current year on account of these arrangements will be Rs. 954 as shown in the accompanying Statement B and this charge will be met from savings.

STATEMENT "A".

Serial No.	Name of the institution.	Post.	Cost for nine months in 1939-1940.	Average annual cost.
1	2	3	4	5
			Rs.	Rs.
	Government Professional Colleges.			
1	Secondary Training College, Bombay	Part-time Assistant Lecturer in Hindustani on Rs. 75 per mensem.	675	900
2	Secondary Training College, Belgaum	Do. ..	675	900
		Total ..	1,350	1,800
	Government Secondary Schools for Boys.			
1	Elphinstone High School, Bombay	One part-time teacher on Rs. 30 per mensem.	270	360
2	High School, Ratnagiri	Do. ..	270	360
3	Do. Thana	Do. ..	270	360
4	Do. Satara	Do. ..	270	360
5	Do. Sholapur	Do. ..	270	360
6	Do. Dhulia	Do. ..	270	360
7	Do. Jalgaon	Do. ..	270	360
8	Do. Ahmedabad	Do. ..	270	360
9	Do. Broach	Do. ..	270	360
10	Do. Godhra	Do. ..	270	360
11	Do. Nadiad	Do. ..	270	360
12	Do. Surat	Do. ..	270	360
13	Do. Belgaum	Do. ..	270	360
14	Do. Bijapur	Do. ..	270	360
15	Do. Karwar	Do. ..	270	360
		Total ..	4,050	5,400

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STATEMENT "A"—*contd.*

Serial No.	Name of the institution.	Post.	Cost for nine months in 1939-1940.	Average annual cost.
1	2	3	4	5
			Rs.	Rs.
	Government Secondary Schools for Girls.			
1	Anglo-Marathi Girls School, Nasik	One part-time teacher on Rs. 30 per mensem.	270	360
2	Do. do. Thana	Do. ..	270	360
3	Do. do. Ahmednagar	Do. ..	270	360
4	Anglo-Kannada Girls' School, Bijapur	Do. ..	270	360
5	Do. do. Dharwar	Do. ..	270	360
		Total ..	1,350	1,800
	Government Training Schools for Boys.			
1	Training School, Bordi (District Thana)	One part-time teacher on Rs. 30 per mensem.	270	360
2	Training College for Men, Poona	Do. ..	270	360
3	Do. do. Dhulia	Do. ..	270	360
4	Rural Training School, Loni..	Do. ..	270	360
5	P. R. Training College for Men, Ahmedabad ..	Do. ..	270	360
6	Training School, Dharwar	Do. ..	270	360
		Total ..	1,620	2,160
	Government Training Schools for Girls.			
1	Training College for Women, Poona	One part-time teacher on Rs. 30 per mensem.	270	360
2	Mahalaxmi Training College for Women, Ahmedabad, and the Girls' High School attached to it.	Two part-time teachers on Rs. 30 per mensem each.	540	720
3	Training College for Women, Dharwar	One part-time teacher on Rs. 30 per mensem.	270	360
		Total ..	1,080	1,440
		Grand Total ..	9,450	12,600

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STATEMENT "B".

Serial No.	Name of the Training Institution.	Post.	Date from which the post is created.	Cost during the year 1938–1939.
1	2	3	4	5
				Rs.
	Government Training Schools for Boys.			
1	Training School, Bordi (district Thana)	One part-time temporary teacher on Rs. 30 per mensem.	7th November 1938.	114
2	Training College for Men, Poona	Do. ..	Do. ..	114
3	Do. do. Dhulia	Do. ..	Do. ..	114
4	Rural Training School, Loni	Do. ..	Do. ..	114
5	P. R. Training College for Men, Ahmedabad ..	Do. ..	Do. ..	114
6	Training School, Dharwar	Do. ..	Do. ..	114
	Total ..	....	....	684
	Government Training Schools for Girls.			
1	Training College for Women, Poona	One part-time temporary teacher on Rs. 30 per mensem.	1st December 1938.	90
2	Mahalaxmi Training College for Women, Ahmedabad..	Do. ..	Do. ..	90
3	Training College for Women, Dharwar	Do. ..	Do. ..	90
	Total ..	....	....	270
	Grand Total ..	....	....	954

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ITEM 37. Conversion of a post of Professor of Sanskrit in the B.E.S. Class II into a B.E.S. Class I post.

Recurrent ..	.. Rs. 240	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 240	Ultimate annual recurrent ..	,, 1,512

Remarks.—In the past there were two I.E.S. posts of Professor of Sanskrit in the Educational Department, one of which was abolished in 1928 and the other in December 1936, on the retirement of Dr. S. K. Belvalkar. The I.E.S. post held by Dr. Belvalkar would ordinarily have been filled by a B.E.S. Class I officer on Dr. Belvalkar's retirement and a Class I post of Sanskrit would have remained, had it not been abolished owing to the closure of the Deccan College as a measure of retrenchment. At present the position is that although all other subjects including French, Persian and Arabic have one or more Class I posts, only Sanskrit has none. For University requirements, Sanskrit is of greater importance than any other language as a larger number of students take Sanskrit. In foreign Universities also considerable importance is attached to Sanskrit as an oriental language. The absence of a Class I post for that language in Bombay cannot be justified. It is essential therefore that the status of the Class II post of Professor of Sanskrit at the Elphinstone College, Bombay, should be raised to Class I. Against this Class I post, there will be a saving of a Class II post of Rs. 250—650, so that the net ultimate annual recurring cost to Government on this account will be Rs. 1,512 only.

ITEM 38. Strengthening of the Government Inspecting Staff.

Recurrent ..	.. Rs. 1,00,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,00,000	Ultimate annual recurrent..	,, 1,62,375

Remarks.—It has been recognised for some time now, that the Inspecting staff at present maintained by Government is quite inadequate in numbers to exercise efficient supervision over the educational institutions in the Province. This fact has been repeatedly brought to notice in the Annual Reports on Public Instruction year after year. Even as early as 1931, at the time of the re-organisation of the educational services the Director of Public Instruction had urged the necessity of a substantial increase in the Inspecting staff of Government if the standard of education, particularly in the Primary stages was to be maintained and improved and it was only the prevailing financial stringency that prevented Government at the time from sanctioning the required additional staff. Now that Government has resumed control of the Inspecting staff of the Local Authorities, to ensure that the considerable sums out of public funds spent on Primary education are being properly spent and that the standards of instruction in the schools are being maintained and steadily improved, the additional inspecting staff required to ensure the attainment of these objects has to be provided for without any further delay.

2. Having regard to the numbers of the Inspecting staff in sister Provinces, Government has decided that for purposes of proper supervision an Inspecting staff on the basis of one officer for every 75 schools should be maintained. This is a modest estimate compared with the recommendation of the Vocational Training Committee which recently made its report to Government that 50—60 schools would be the limit for each Inspecting Officer if supervision was to be efficient. Though it is not possible all at once to provide the full compliment of staff required on the basis of one Inspecting Officer for every 75 schools, the following additional staff is absolutely necessary for the present and is required to be sanctioned with effect from the beginning of the next financial year :—

3 Assistant Educational Inspectors in the B.E.S. Class II.

2 Assistant Inspectresses of Girls Schools in the B.E.S. Class II.

20 Deputy Educational Inspectors in the B.E.S. Class II.

38 Assistant Deputy Educational Inspectors in the Subordinate Educational Service (25 women and 13 men).

25 Clerks for the 25 officers in B.E.S. Class II.

68 peons 30 for the 25 officers in the B.E.S. Class II and the remaining for the 38 officers in the Subordinate Educational Service.

At the same time it is proposed to abolish 19 posts of Senior Assistant Deputy Educational Inspectors.

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3. The details of the expenditure that will be incurred by Government during the next year and the average annual cost to Government involved are shown in the appended statement A. Another statement B is also appended showing at a glance the strength of the present Inspecting staff and the staff as it will stand when the proposals are sanctioned.

STATEMENT A.

Details of expenditure on account of the additional Inspecting Staff.

Serial No.	Designation of post.	Number of posts asked for.	Cost to Government during 1939-40 for 11 months.	Average annual cost.
			Rs.	Rs.
1	Assistant Educational Inspectors in the B. E. S. Class II in the scale of Rs. 170—500 (average cost Rs. 330) ..	3	8,250	11,880
2	Assistant Inspectresses of Girls' schools in the B. E. S. Class II in the scale of Rs. 170—350 (average cost Rs. 266)	2	4,400	6,384
3	Deputy Educational Inspectors in B. E. S. Class II in the scale of Rs. 170—500 (average cost Rs. 330) ..	20	52,800	47,394*
4	Assistant Deputy Educational Inspectors (men and women) in the S. E. S. in the scale of Rs. 45—175 (average cost Rs. 102·7)	38 (25 women 13 men)	34,045†	46,831
5	Clerks in the scale of Rs. 25—5/2—55 (average cost Rs. 44) ..	25	8,250	13,200
6	Peons at Rs. 17 per mensem for the officers in the B. E. S Class II	30	5,610	6,120
7	Peons at Rs. 14 per mensem for the officers in the S. E. S.	38	5,852	6,384
	Total ..	156	1,19,207	1,38,193
	Add on account of—			
	(1) Service postage		1,210	1,210
	(2) Contingencies		2,915	2,915
	(3) Travelling allowance		20,057	20,057
	Grand Total ..		1,43,389	1,62,375
	Deduct savings on account of the abolition of 19 posts of S. A. D. E. Inspectors		—43,670	
	Net expenditure		99,719 or 1,00,000 in round figures.	

* This figure takes into account the saving to Government on account of the abolition of the 19 posts of S. A. D. E. I.

† As it is desirable to have officers with at least 5 years' experience of inspection it is proposed to provide for 13 men at Rs. 65 and 25 women at Rs. 90 in the grade of Rs. 45—175.

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STATEMENT B.

Showing the present strength of the Inspecting Staff and the strength of the staff as it will stand if the proposals are sanctioned.

Designation.	Existing number of posts.	Additions or reductions.	Number of posts as they will stand ultimately.
B. E. S. Class I.			
Divisional Inspectors	4	....	4
Inspector of Drawing and Craftwork..	1	....	1
Assistant Educational Inspector*	1	....	1
Inspectresses of Girls' Schools	2	....	2
Inspector of European schools	1	....	1
B. E. S. Class II.			
Assistant Educational Inspectors	..	*Plus* 3	3
Assistant Inspectresses of Girls' schools	1†	*Plus* 2	3
Deputy Educational Inspector for Visual Instruction ..	1	....	1
Deputy Educational Inspectors for Boys schools (including Urdu schools)	4‡	*Plus* 20	24
Subordinate Educational Service.			
Senior Assistant Deputy Educational Inspectors ..	19	*Minus* 19	*Nil.*
Assistant Deputy Educational Inspectors—Taken over from Local Authorities	132	*Plus* 38¶	173
Already under Government (2 for Bombay City and 1 for Dharwar)	3		

* The post will be reduced to Class II when the present incumbent will be promoted as Educational Inspector.

† Inspectress of Urdu Girls' Schools, C. D. and B. D.

‡ Deputy Educational Inspectors for Urdu Schools.

¶ Includes 9 posts temporarily created over the 132 posts shown in column 2 in order to absorb all the Supervisors under the Local Authorities.

ITEM 39. Expansion and development of the activities of the Sydenham College of Commerce and Economics, Bombay.

Recurrent .. .. Rs.	4,100	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. "	4,100	Ultimate annual recurrent .. "	5,300

Remarks.—Various proposals have been made to Government to develop the activities of the Sydenham College of Commerce and Economics which is the only Government institution in this province imparting commercial training. Government has accepted the following proposals :—

A. *University Courses.*—(1) To appoint an Instructor in Cotton Judging, and (2) to appoint as an honorary lecturer in commerce a businessman who will be able to give the students the benefit of his practical knowledge of the business world.

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B. *Non-University Courses.*—(3) To institute Diploma Courses in (*i*) Accountancy and (*ii*) Secretarial Practice. The former will meet the demand for a diploma in accountancy of the same status as the G.D.A. Examination which was held by the Accountancy Diploma Board, Bombay, up to 1934, and the latter is to meet the demand for training in secretarial work.

The appended statement furnishes the details of the additional expenditure to be incurred on the extra staff which will be necessary for providing the arrangements mentioned above. The ultimate annual average recurrent expenditure involved in these proposals will be Rs. 5,300. It is proposed to charge a fee of Rs. 50 per term for each Diploma course and Rs. 75 per term in the case of students taking up both courses.

Statement showing details regarding additional expenditure during 1939-40 in connection with the expansion and development of the activities of the Sydenham College of Commerce and Economics, Bombay.

Name of post.	Pay.	Cost in 1939–40.
	Rs.	Rs.
(1) One part-time Instructor in Cotton Judging	50 per mensem.	450 for nine months.
(2) One Honorary Lecturer in Commerce	Honorarium. 500 (*annual*)	500
(3) One part-time Lecturer in Accountancy	100 per mensem.	900 for nine months.
(4) One part-time Lecturer in Mercantile Law	100 per mensem.	900 do.
(5) One part-time Lecturer in Secretarial Practice	150 per mensem.	1,350 do.
Total ..	....	4,100

ITEM 40. Starting of the Short-Term Courses in Physical Education for Primary Teachers in Rural and Urban areas.

Recurrent ..	.. Rs. 33,200	Non-recurrent ..	.. Rs. 2,000
Total ..	.. „ 35,200	Ultimate annual recurrent .. „	43,000

Remarks.—The Physical Education Committee appointed by Government in 1937 recommended *inter alia* the starting of Short-Term Courses for training primary teachers in Rural and Urban areas in Physical Education activities. This recommendation was accepted by Government in their Resolution No. 5310, dated the 25th May 1938, a copy of which was placed on the Assembly and Council Tables for the information of the members of both the houses of the Legislature. It is proposed to start the courses for both rural and urban areas from next year. The courses will be conducted on lines similar to those recommended in paragraph 14-B of the Report of the Physical Education Committee, 1937. The expenditure in the next year will be as shown below. The courses for Rural areas are proposed to be started from April 1939 while those for Urban areas will be started from June 1939. The expenditure shown in the statement is accordingly for 12 and 9 months respectively of the next year.

I—*Short-term courses for Primary school teachers in rural areas.*

Recurring—

	Rs.
(*a*) Payment to 4 Instructors, one for each Division, at Rs. 60 per mensem each (60 × 4 × 12 months)	2,880
(*b*) Four servants (one at Rs. 19, two at Rs. 17 each, and one at Rs. 13) ..	792
(*c*) Travelling Allowance at Rs. 250 for each of the four Instructors ..	1,000
	4,672

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II—*Short-term courses for Primary school teachers in urban areas.*

Recurring—	Rs.
(a) Payment to 40 Instructors at Rs. 60 per mensem each (40 × 60 × 9 months)	21,600
(b) 40 servants at rates ranging from Rs. 13 to Rs. 22	5,157
(c) Miscellaneous charges at Rs. 45 for each Instructor for 9 months (40 × 45)	1,800
Total ..	28,557

Non-recurring—	
Special equipment at Rs. 50 for each Instructor (40 × 50)	2,000
Total recurring Rs. 33,229 (Rs. 4,672 *plus* Rs. 28,557 = 33,229, i.e. Rs. 33,200 in round figures).	33,229

Total non-recurring Rs. 2,000.

ITEM 41. Opening of Basic Craft Primary schools on the lines of the Wardha Scheme in 3 compact areas.

Recurrent ..	.. Rs. 95,222	Non-recurrent ..	.. Rs. 85,850
Total ..	.. „ 1,81,072	Ultimate annual recurrent ..	„ 1,11,172

Remarks.—Government has decided to start about 60 Basic Craft Primary schools in selected compact areas of the Province from June 1939. It is proposed to convert all types of schools in a compact area, viz. 1st grade schools, 2nd grade schools, Girls schools, Urdu Schools, etc., into Basic Craft schools on the lines of the Wardha Scheme. Teachers will be specially trained for this purpose and will be put in charge of the bottom classes. About 100 trained teachers will be required for these 60 schools. It is not however necessary to have 100 additional new teachers. About 60 teachers from the schools which are proposed to be converted into Basic Craft schools will be replaced by teachers who will be specially trained for the purpose and the old teachers will be transferred to other ordinary schools. Thus there will be 40 extra teachers for the 60 schools and the cost on their account will be additional. The teachers working in these schools will be required to teach crafts and will have also to keep a record of day to day work and detailed notes regarding co-ordination. The work in these classes will be of a difficult nature particularly during the experimental stage and it is therefore proposed that the teachers working in the classes under the Basic Education Scheme should be given an extra allowance of Rs. 5 per mensem each.

2. It is necessary to guide the work of the schools very carefully in the initial stage. The teachers will also require some technical help in crafts from time to time. It is therefore proposed to have one special Supervisor and two Craft Supervisors for *each* compact area.

3. The schools under the Basic Education Scheme will have to be equipped not only for spinning and carding but also for agriculture. The schools will therefore require a plot of land at least of one acre in area. It is proposed to rent such plots in the case of about 30 schools and to purchase them in the case of the remaining 30 schools.

4. It is also proposed to encourage isolated schools in other districts run by local authorities on the lines of the Wardha Scheme by paying them grants on a liberal scale. A provision of Rs. 34,000 (Rs. 17,000 recurring and Rs. 17,000 non-recurring) has therefore been made in the next year's budget for grants-in-aid to such schools.

5. The total annual cost involved in these proposals will be Rs. 65,000 recurring and Rs. 44,000 non-recurring. The cost in the next year's budget for nine months will be Rs. 49,050 recurring and Rs. 44,000 non-recurring the details of which are given in the statement marked A.

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6. If the Basic Craft Primary schools are to be started from June next it will be necessary to train teachers on the lines of the Wardha Syllabus. For this purpose a short course of training for four months will have to be given to about 100 teachers specially selected for the purpose at 3 places according to linguistic divisions, viz., Gujarat, Maharashtra and the Karnatak. The Gujarat Vidyapith has agreed to run a short training course on the lines of the Wardha Syllabus for the training of the Gujarat Primary teachers required for the Basic Schools to be started in Gujarat from June next. As regards the remaining two Divisions, viz., the Maharashtra and the Karnatak arrangements have been made by Government to open such training centres from 1st February 1939. The teachers deputed for training to these short-training centres will be given in addition to their own pay a deputation allowance of Rs. 10 per month each to cover the cost of board. They will also be given their actual travelling expenses. It will be necessary to continue these training centres for the whole year 1939-40 and also in future years for preparing teachers for the higher classes that will be opened in Basic Craft Primary schools in the year 1940-41 and thereafter. All these three training centres will be run by Government. The staff will practically remain the same as in the case of the short training course but the number of teachers to be trained will be 150 in all so that the private schools that may be opened by private individuals and local authorities outside the compact areas will also get teachers trained in basic crafts. These 150 teachers will be selected from the 1st year trained teachers in the employ of various local authorities and will be given 2nd year certificate on satisfactorily completing the course for the whole year 1939-40. While under training they will be given stipends at the same rates as are given at present to the primary teachers deputed to the ordinary Primary Training Institutions.

The cost to Government on account of the short-training courses during the current year, viz., for the month of February 1939 will be Rs. 5,933 and it is proposed to meet this charge from the provision of Rs. 2·35 lakhs made in the current year's budget for central (Basic Craft) schools and included in the lump provision of Rs. 32·92 lakhs for new schemes of educational expansion and improvement under "37-Education". The cost during the next year will be Rs. 46,172 recurring and Rs. 2,400 non-recurring. The details of this cost are shown in the Statement marked B.

7. In addition a special non-recurring grant of Rs. 25,000 is necessary for erecting temporary sheds in the compact areas by way of additions to the centrally situated First grade schools where it may be found necessary to shift the training centres. It is necessary that the training centres should keep contact with the schools under experimentation. The staff of the training centre will act as supervisors and frequent visitors to schools and it is therefore necessary that the training centres should be in the centre of the compact areas. There is no possibility of any such village providing the necessary buildings to accommodate 50 teachers and it is therefore necessary to erect temporary sheds for this purpose.

8. Government has already appointed a Special Officer for Basic Education to organise work in connection with the initiation and development of the Scheme of Basic Education. The cost on account of the pay of this officer and of his staff during the next year will be about Rs. 7,000 the details of which are given in the statement marked C.

9. After the starting of training centres it is proposed to invite the leaders and the framers of the Wardha Scheme to give lectures at the three centres. These outside lecturers will be given the travelling allowance admissible to them under the rules. The cost on this account is estimated at Rs. 1,500.

10. The total cost that will be incurred during the year 1939-40 on the experiment of opening Basic Craft Schools in the Province is summarised below :—

	Recurring.	Non-recurring.
	Rs.	Rs.
I. Basic Craft Schools	49,050	44,000
II. Training Centres including Rs. 1,500 for Travelling Allowance to outside lecturers	46,172	2,400
III. Provision for erecting sheds for Training centres ..		25,000
IV. Cost on account of the training of primary teachers who have already been deputed for a short course of training in agriculture for five months on Government Farms and at the College of Agriculture, Poona		7,450
V. Cost on account of the Special Officer and his establishment		7,000
	95,222	85,850

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

STATEMENT A.

Opening of 60 Basic Craft Schools. Recurring Expenditure (for nine months).

I. *Staff*—

(A) Teachers—

	Rs.
(*a*) Allowance to 100 teachers at Rs. 5 per mensem	4,500
(*b*) Pay of 40 additional teachers at Rs. 35 per mensem each ..	12,600

(B) Supervisors—

	Rs.
(*a*) Pay of three substitutes at Rs. 50 per mensem each—Rs. 1,350 .. (*b*) Fixed travelling allowance to 3 supervisors at Rs. 30 per mensem each—Rs. 810 .. .. (*c*) Six craft supervisors at Rs. 40 per mensem each—Rs. 2,160 .. (*d*) Fixed travelling allowance to six craft supervisors at Rs. 15 per mensem each—Rs. 810.	5,200 in round figures.

II. *Contingencies*—

(*a*) Raw materials—cotton, agricultural seeds, manure, etc. at Rs. 150 per annum for each school	9,000
(*b*) Rent for plots of agricultural lands for 30 schools at Rs. 25 per school per annum	750
Total ..	32,050

Non-recurring—

(*a*) Equipment for spinning, agriculture, etc. at Rs. 250 per school ..	15,000
(*b*) Purchase of land at the rate of one acre per school at Rs. 400 per acre for 30 schools	12,000
Total ..	27,000

Grants-in-aid to 40 Basic Craft Schools outside compact areas.

	Rs.
(1) Grants for the purchase of raw materials (Rs. 145), rent of land for 20 schools which will not be provided with agricultural land at Rs. 20 per school per annum and for the employment of one additional first year trained teacher at Rs. 30 for every school	17,000 (Recurring).
(2) Equipment grant at the rate of Rs. 250 for every school and grant for the purchase of agricultural land at the rate of one acre for school at Rs.350 per acre for 20 schools	17,000 (Non-recurring).
Total ..	34,000

(A) Recurring cost during the next year	49,050
(B) Annual recurring cost	65,000
(C) Total non-recurring cost	44,000

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STATEMENT B.

Short-term Training Courses (for each centre for 3 months).

		Rs.
I.	*Staff*—	
	(a) One Head master and three Assistants (Pay of 4 substitutes at Rs. 50 per mensem each)	600
	(b) Special pay to Head master at Rs. 50 per mensem and to 3 assistants at Rs. 25 per mensem each on the understanding that these rates do not exceed 1/5th of their substantive pay	375
	(c) Pay of the Craft teacher at Rs. 40 per mensem	120
	(d) Pay of Hindustani and Physical Instruction teacher at Rs. 40 per mensem or two part-time teachers one for Hindustani and the other for Physical Instruction on Rs. 20 per mensem each	120
	(e) Pay of two peons, one on Rs. 15 per mensem and the other on Rs. 14 per mensem each	87
		1,302
II.	*Contingencies*—	
	House rent at Rs. 75 per mensem	225
	1 Cook for the hostel at Rs. 20 per mensem	60
	1 Hostel servant at Rs. 15 per mensem	45
	Raw material cotton, etc.	75
	Contract Contingencies	75
	Service postage stamp	15
		495
III.	*Allowances, Honoraria, etc.*—	
	Travelling allowance	187

The extra expenditure for the three proposed short-term training centres will be as under :—

Maharashtra ad Karnatak centres—

Recurring—

	Rs.
(a) Staff	2,604
(b) Contingencies and travelling allowance	1,365
	3,969

Gujarat Centre—

	Rs.
(a) Grant-in-aid to the Gujarat Vidyapith	1,230
(b) Pay of four assistant masters to be deputed to assist the Vidyapith in running the class	600
	1,830
Cost on account of Primary teachers under training at the three centres ..	8,000
	9,830
Total (for three centres) ..	13,799

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Three Training Centres to be opened from June 1939 (for nine months for each centre)—

	Rs.
I. *Staff*—	
(a) One Head master and three assistants (Pay of 4 substitutes at Rs. 50 per mensem)	1,800
(b) Special pay to Head master at Rs. 50 per mensem and to 3 assistants at Rs. 25 per mensem each on the understanding that these rates do not exceed 1/5th of their substantive pay	1,125
(c) Pay of craft teacher at Rs. 40 per mensem	360
(d) Pay of Hindustani and Physical Instruction teacher at Rs. 40 per mensem or two part-time teachers, one for Hindustani and the other for Physical Instruction on Rs. 20 per mensem	360
(e) Pay of two peons—one on Rs. 15 per mensem and the other on Rs. 14 per mensem each	261
Total ..	3,906
II. *Contingencies*—	
House rent at Rs. 75 per mensem	675
1 cook for the hostel at Rs. 20 per mensem	180
1 Hostel servant at Rs. 15 per mensem	135
Raw material—cotton, etc.	300
Contract contingencies	300
Service postage stamps	45
	1,635
III. *Allowances, Honoraria, etc.*—	
Travelling allowance	250
	1,885
Total recurring ..	5,791
Non-recurring Expenditure—	
Equipment, apparatus, tools, etc.	800
IV. Stipends to 150 teachers under training for 9 months at Rs. 10 per mensem each	13,500
V. *Travelling allowance to leaders*—	
Travelling allowance to leaders and framers of the Wardha Scheme for giving lectures at three Centres	1,500

The total cost involved in these proposals is summarised below :—

	Recurring. Rs.	Non-recurring. Rs.
(a) Three Short-term training Courses including the cost on account of Primary teachers under training ..	13,799	*Nil.*
(b) Three training centres to be opened in June 1939 for the whole year (Rs. 5,791×3)	17,373	2,400
(c) Stipends to 150 teachers deputed for training for 9 months at Rs. 10 per mensem each	13,500	....
(d) Travelling allowance to leaders and framers of the Wardha Scheme	1,500	....
(e) Temporary sheds for training centres	....	25,000
Total ..	46,172	27,400

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STATEMENT C.

The Cost on account of the Pay of the Special Officer for Basic Education and his staff.

	Rs.
Pay of the officer	3,040
Pay of 2 clerks	1,120
Pay of 2 peons	272
Contract contingencies	300
Service Postage and Telegrams	100
Travelling allowance	2,000
Total ..	6,832

(i.e., Rs. 7,000 in round figures.)

ITEM 42. Expansion of the existing Primary training Institutions and the opening of new Primary training institutions for training all untrained and partially trained Primary teachers in service.

Recurrent ..	.. Rs. 2,19,729	Non-recurrent ..	.. Rs. 12,450
Total ..	.. „ 2,32,179	Ultimate annual recurrent ..	„ 2,52,000

Remarks.—In January 1938 Government appointed a Committee to advise it on the question of training of primary teachers. The Committee in its report observes that half the teachers charged with the responsible task of imparting primary education are those who have had inadequate general education and no training at all and that the remaining though trained, have had unsatisfactory general education and a training of an intermittent character. The Committee goes on to say that it is indeed a tragedy that the responsible work of laying the foundation of national education in our country has to be entrusted to such poorly equipped teachers. The Committee has accordingly recommended a scheme of training under which persons after passing the Primary School Leaving Certificate Examination will first have to receive general education for three years in institutions called Lokashalas and will then be admitted into training institutions in which they will be given continuous training of two years. The Committee has further recommended that the 1st year trained teachers in service between the ages of 22 to 40 should be given further training of one year in the present course of training and that the qualified teachers in service between the ages of 22 to 40 should also be given continuous training for two years in the existing training college course. Government is convinced that the standard of teaching in primary schools must be raised and that this can only be done by training the teachers. Government has accordingly decided that the qualified and 1st year trained teachers in service should be given further training on the lines recommended by the Committee.

2. The number of 1st year trained and qualified teachers who will have to be given further training is roughly as follows :—

Men Teachers.	1st year trained.	Qualified.
Marathi	3,200	4,000
Gujarati	1,000	1,500
Kanarese	600	900
Urdu	500	700
	5,300	7,100

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Women Teachers.

	1st year trained.	Qualified.
Marathi	280	450
Gujarati	180	240
Kanarese	100	80
Urdu	90	80
	650	850

So far as men teachers are concerned it is proposed to admit a larger number of students in the existing Government Primary Training Institutions from next year and also to open two District Training Schools for Marathi teachers in Satara and Ratnagiri and one for Gujarati teachers in Surat. With these Training Institutions it will be possible to increase the number of teachers under training every year from 835 to 1,340. There is no need at present for an additional training school for Kannada and Urdu teachers as the number is small and they can be accommodated in the existing Institutions. As regards Women Teachers it is proposed to open two additional Training Schools in Nasik and Nadiad providing for 120 students in each and also to admit 110 additional teachers in the existing institutions. It is also proposed to ask the Private Primary Training Institutions to admit about 300 additional teachers for training with effect from next year.

3. The cost involved on account of the expansion of the existing Training Institutions and the opening of new Training Institutions is summarised below :—

	Rs.
(1) Expansion of existing Training Institutions (for additional staff and contingencies)	10,000
(2) Opening of 5 new Training Institutions (3 for men and 2 for women)	81,000
(3) Additional grants to non-Government Training Institutions (on a capitation basis)	36,000
(4) Additional stipends (at the rate of Rs. 10 in the case of men and Rs. 15 in the case of women)	1,25,000
Total ..	2,52,000

The cost during next year will be as under :—

	Recurring.	Non-recurring.
	Rs.	Rs.
(1) Expansion of the existing Training Institutions ..	10,000	....
(2) Opening of five new Training Institutions (3 for men and 2 for women)	48,729	12,450
(3) Additional Grants to non-Government Training Institutions for the training of 300 additional teachers ..	36,000	....
(4) Stipends to teachers under training	1,25,000	....
Total ..	2,19,729	12,450

The details regarding item (2) are shown in the attached statement.

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4. The Primary Teachers Training Committee has made a recommendation, so far as the present teachers are concerned that Government should declare that the teachers obtaining a higher certificate shall not be entitled to a higher salary merely by virtue by that certificate. It is, however, necessary to consider this recommendation along with the Committee's recommendation No. 45 (*c*) to (*e*). The Committee itself has recommended that 1st year trained teachers as well as qualified teachers should be considered eligible to the new scale proposed by the Committee for training teachers after they have received further training. A declaration will be made before the teachers are sent up for higher training, as recommended by the Committee, that they will not be entitled to receive any increase in pay merely on the ground of their having completed the full course of training. There is, therefore, no question of additional cost on account of increased pay to trained teachers for the present. Government however, realises that it will not be equitable to ask trained teachers to work on the lower pay indefinitely. The teachers trained under this scheme will have to be given the higher pay that may be sanctioned for them by Government hereafter. If the scale of pay recommended by the Committee is adopted it would mean incurring an additional liability of about Rs. 15 lakhs ultimately on the existing number of teachers a part of which namely about Rs. 9 lakhs will have to be borne by Government. Government has, however, recently decided that the expenditure on the payment of Head Master's and 1st Assistant's allowances should not be admitted for the purposes of Government grant from 1st April 1939. The annual cost to Government and to local authorities on account of these allowances is estimated roughly to be Rs. 5 lakhs and Rs. 2½ lakhs respectively. If this saving is taken into account the *ultimate* recurring cost to Government, on account of the revision of pay of primary teachers if the Committee's recommendation is adopted, will be Rs. 4 lakhs while the actual total extra cost during the next three years, if the scale of pay proposed by the Committee is adopted, will be roughly as shown below:—

	Rs.
1940-41	51,000
1941-42	1,10,000
1942-43	1,76,000

There will, therefore, be no extra cost to Government for a few years to come even if the scale of pay proposed by the Committee is adopted. The question regarding the revision of pay of primary teachers is at present under consideration and pending the decision of Government on that question the teachers sent up for higher training will be warned that they will not be held entitled to any higher pay on their having completed the full course of training.

Cost of a Training School for Men—2 classes of 40 students each.

Recurring.		Cost in 1939-40 (for 9 months).	Annual average cost.
		Rs.	Rs.
I. *Pay of Officer*—			
(1) One Head Master in the scale of Rs. 200—10—300 (average Rs. 250)		1,800	3,000
II. *Pay of Establishment*—			
(*i*) Four graduate assistant teachers in the scale of Rs. 45—175 (average Rs. 102-7-0)		1,800	4,930
		(Pay of an honours Graduate.)	
(*ii*) *Part-time teachers.*			
(*a*) Pay of the Drawing teacher at Rs. 20 ..	180		
(*b*) Pay of the Drill teacher at Rs. 20 ..	180		
(*c*) Pay of the Music teacher at Rs. 20 ..	180		
(*d*) Three Craftwork instructors. Pay at Rs. 30 per mensem each	810	1,710	2,280
(*e*) Pay of the Hindustani teacher at Rs. 30 per mensem	270		
(*f*) Special pay to the S. M. S. Officer at Rs. 10 per mensem	90		
(*iii*) One clerk in the scale of Rs. 25—5/2—55 (average Rs. 44)		270	528
		(Pay of a qualified man.)	
(*iv*) Two peons on Rs. 14 and Rs. 13		243	324

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		Cost in 1939-40 (for 9 months).	Annual average cost.
Recurring.			
		Rs.	Rs.
III. *Allowances, Honoraria, etc.*—			
Travelling allowance		75	100
IV. *Contingencies*—			
(*i*) Contract grant		600	800
(*ii*) Rent for the school and hostel building at Rs. 150 per mensem		1,350	1,800
(*iii*) Service Postage		75	100
(*iv*) *Pay of menials*—	Rs.		
2 cooks at Rs. 13 each	234		
2 Hostel servants at Rs. 13 each ..	234		
2 Hamals at Rs. 13 each	234	1,179	1,572
1 Sweeper at Rs. 13	117		
2 Field servants at Rs. 20 each ..	360		
(*v*) *Allotments for Craftwork*—			
(*a*) Carpentry	120		
(*b*) Weaving, etc.	180	375	375
(*c*) Agriculture	75		
Total ..		9,477	15,809
Non-recurring.	Rs.		
(*i*) For furniture, Science apparatus, etc.	1,000		
(*ii*) *For Craft work*— (Rs.) Carpentry .. .. 360; Weaving .. .. 950; Agriculture 300	1,610	2,610	....
Grand Total ..		12,087	15,809

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Cost of a Training School for Women—3 Classes (Junior, Senior and Second Year) of 40 students.

		Cost in 1939–40 (for 9 months).	Annual average cost.
		Rs.	Rs.
Recurring.			
I. *Pay of Officer—*			
(1) One Head Mistress in the scale of Rs. 200—10—300—Average Rs. 250		1,800	3,000
II. *Pay of Establishment—*			
(*i*) Four graduate assistant mistresses in the scale of Rs. 85—175—Average Rs. 132		3,060	6,336
(*ii*) *Part-time teachers—*	Rs.		
(*a*) Pay of the Drawing teacher at Rs. 20 per mensem	180		
(*b*) Pay of the Drill teacher at Rs. 20 per mensem	180		
(*c*) Pay of the Music teacher at Rs. 20 per mensem	180	1,440	1,920
(*d*) Two craftwork instructors, pay at Rs. 30 per mensem each	540		
(*e*) Pay of the Hindustani teacher at Rs. 30 per mensem	270		
(*f*) Special pay of the S. M. S. Officer at Rs. 10 per mensem	90		
(*iii*) One clerk in the scale of Rs. 25—$\frac{5}{2}$—55 (average Rs. 44)		270	528 (Pay of a qualified man.)
(*iv*) *Servants—* 2 peons on Rs. 14 and Rs. 13		243	324
III. *Allowances, Honoraria, etc.—* Travelling allowance (ordinary)		75	100
IV. *Contingencies—*			
(*i*) Contract grant		600	800
(*ii*) Rent for the school and hostel building at Rs. 150 per mensem		1,350	1,800
(*iii*) Service Postage		75	100
(*iv*) *Allotments for Craftwork—* (*a*) Carpentry Rs. 120; (*b*) Weaving etc. 180		300	300
(*v*) *Pay of Menials—*	Rs.		
2 cooks at Rs. 13 each	234		
2 Hostel servants at Rs. 13 each ..	234	936	1,248
2 Hamals at Rs. 13 each ..	234		
2 sweepers at Rs. 13 each ..	234		
Total ..		10,149	16,458
Non-recurring.	Rs.		
(*i*) For furniture, Science apparatus, etc. .	1,000	2,310	....
(*ii*) *For craftwork—* Carpentry .. Rs. 360; Weaving .. Rs. 950	1,310		
Grand total ..		12,459	16,456

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Thus the total cost on account of the 3 training institutions for men and 2 training institutions for women for nine months will be as follows :—

	Recurring. Rs.	Non-recurring. Rs.
Three Training Institutions for Men (Recurring Rs. 9,477 × 3) and (non-recurring Rs. 2,610 × 3)	28,431	7,830
Two Training Institutions for Women (Recurring Rs. 10,149 × 2) and (non-recurring Rs. 2,310 × 2)	20,298	4,620
	48,729	12,450
The ultimate recurring cost will be (Rs. 16,000 × 3) and (16,500 × 2)	81,000	

ITEM 43. Scheme for research work in Kannada Literature.

Recurrent ..	.. Rs. 11,930	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 11,930	Ultimate annual recurrent ..	„ 13,298

Remarks.—It is the policy of Government to encourage research work in regional languages. Lump provisions of Rs. 12,000 recurrent and Rs. 8,000 non-recurrent have been provided in the budget estimates for the year 1938–39 for the scheme for research work in Kannada Literature. Government has appointed a Committee for research work in Kannada Literature. The detailed scheme for the purpose has not yet been submitted by the Committee. The Committee has however submitted details regarding the utilisation of the lump provisions made in the current year's budget on account of the scheme. On the basis of these details a scheme for the work to be undertaken during 1939–40 has been formulated. The details of the scheme are given below :—

	Expenditure in 1939-40. Rs.	Ultimate annual recurrent. Rs.
(1) *Establishment*—		
(*i*) *Research staff— Director of Kannada Research in the scale of Rs. 250—25/2—400	3,000	4,056
(*ii*) †A Librarian clerk in the scale of Rs. 50—3—95	600	912
(*iii*) Two peons at Rs. 15 per mensem each ..	360	360
(*iv*) Contingency	360	360
(*v*) Printing and advertisement	120	120
(2) Copying of classical Kannada manuscripts ..	150	150
(3) Library books and periodicals	740	740
(4) Studentships—Two at a value of Rs. 75 per mensem each	1,800	1,800
(5) Travelling allowance to Director and Fellows ..	800	800
(6) Publication of works on Kannada History and Kannada Literature	1,800	1,800
(7) Collection of material bearing on Kannada History and Kannada Literature	1,400	1,400
(8) Lectures by distinguished research scholars ..	200	200
(9) Arrangements for preparing albums of photographs and lantern slides relating to studies bearing on the History of Karnatak	300	300
(10) Publication of a journal	300	300
Total ..	11,930	13,298

*The candidate to this post should be an expert in one of the following groups :—
(1) Karnatak History including Epigraphy, Numismatics, Archæology, Religion and Philosophy.
(2) Literature, Language and Philosophy.

†The candidate to this post should be a graduate with good knowledge of Kannada and one who is trained in the technique of library work.

ITEM 44. Scheme for research work in Gujarati Literature.

Recurrent ..	.. Rs. 12,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 12,000	Ultimate annual recurrent ..	„ 12,000

Remarks.—The Gujarat Vernacular Research Society has decided to organise a Post-Graduate Department (to be recognised by the Bombay University) for studies and research

in (1) Gujarati, (2) Sanskrit and Ancient Indian culture and (3) Economics. The work of this Department will be undertaken by the Society with effect from the academic year 1939-40. As it is the policy of Government to encourage research work in ancient and regional languages, it is proposed to give a recurring grant-in-aid to the extent of Rs. 12,000 to the Society for this Post-Graduate Department on condition that it is recognised by the University and the details of expenditure are approved by Government.

ITEM 45. Conversion of some of the Government High Schools into junior vocational schools.

Recurrent ..	.. Rs. 40,050	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 40,050	Ultimate annual recurrent ..	„ 66,011

Remarks.—In accordance with its general scheme for providing suitable vocational training for boys of the educated classes in order to relieve unemployment among them Government has decided to convert some of their High Schools into junior vocational schools. The general outline of instruction of these converted schools as at present conceived will be that general education will be given as at present up to Standard IV with a little vocational bias and in the next three or four standards there will be specialisation in vocational subjects but some general education will be continued side by side particularly the study of English in order that the boys may be acceptable to the University for admission to Professional colleges if they so desire. To start with it is proposed to convert five schools from next year into (1) two commercial schools, (2) one technical school and (3) two agricultural schools. A lump provision of Rs. one lakh recurrent and one lakh non-recurrent was made in the current year's budget for the purpose but as the decision as to what vocational schools were suitable for what localities could not be arrived at in time the change could not be effected during the current year. The details of the recurrent provisions in the case of all the 3 types of schools are shown in the accompanying statements. The non-recurrent expenditure required for purchasing the equipment, etc., of the proposed schools will be met from the non-recurrent provision of Rs. 1,00,000 made in the current year's budget.

STATEMENT SHOWING DETAILS OF THE EXTRA EXPENDITURE THAT WILL BE REQUIRED FOR THE CONVERSION OF GOVERNMENT HIGH SCHOOLS INTO VOCATIONAL SCHOOLS.

(1) *Conversion of two high schools into junior commercial schools.*

Items for one school.	Expenditure in 1939-40.	Ultimate annual recurrent expenditure.
Recurrent.	Rs.	Rs.
	For 9 months.	
1 Instructor in Commerce and Supervisor of the Commercial side on Rs. 100—5—145—6—175	900	1,710
2 Instructors in commercial subjects such as Book-keeping, Commercial Arithmetic and Geography, etc., on Rs. 50—5—150 each (one to the appointed in 1939-40 and the other in 1940-41)	450	2,400
1 Instructor in typewriting and shorthand on Rs. 60—5—150	540	1,284
Contingencies	150	150
Total for one school ..	2,040	5,544
Total for two schools ..	4,080	11,088

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(2) *Conversion of two high schools into junior agricultural schools.*

Items for one school.	Expenditure in 1939-40.	Ultimate annual recurrent expenditure.
	Rs.	Rs.
Recurrent.		
	For 10 months	
I. *Staff*—		
1 B.Ag. teacher and supervisor at Rs. 100—5—145—6—175	1,000	1,710
1 B.Ag. teacher at Rs. 50—5—150	500	1,200
Four Instructors for Subsidiary Industries at Rs. 40—2—50 per mensem each ..	1,600	2,400
Two fieldmen at Rs. 25 per mensem each	500	600
One peon and four servants at Rs. 15 per mensem each..	750	900
II. *Contingencies for Subsidiary Industries*—		
Spinning and weaving	300	300
Carpentry, smithy and rope-making	250	250
Poultry and apiculture	195	195
Fruit and juice preservation	200	200
Dairy-farming (feeding the animals)	625	625
III. *Cultivation charges*—		
Five acres irrigated area at Rs. 100	500	500
Ten acres of dry area at Rs. 50	500	500
IV. *Other expenditure, including petty repairs, office contingencies, library and laboratory, petty construction and miscellaneous*	720	720
V. Scholarships to about 10 poor and deserving students coming from the cultivating classes by way of encouragement at Rs. 5 per mensem each	500	600
VI. *Travelling*—Tour expenses for students	300	300
VII. *Rent for a farm of 15 acres*	250	250
Total for one school ..	8,690	11,250
Total for two schools ..	17,380	22,500

37, EDUCATION—contd.

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(3) *Conversion of one high school into a junior technical school.*

Items.	Expenditure in 1939-40 for 10 months.	Ultimate annual recurrent expenditure.
	Rs.	Rs.
Mechanical Engineering Department.		
1 Engineering Superintendent at Rs. 180—10—260 plus Rs. 30 per mensem special pay for supervision of both the departments.	2,100	3,128
1 Assistant Superintendent at Rs. 120—10/2—150 (to be appointed after two years if and when found absolutely necessary).	*Nil.*	1,676
1 Technical Draughtsman at Rs. 70—3—130	700	1,200
1 Mechanical Assistant at Rs. 70—3—130 .. .. (to be appointed from September 1939.)	420	1,200
1 Engineman at Rs. 45—3—60 .. .. .. (to be appointed from September 1939.)	270	660
1 Fireman at Rs. 35—1—40 .. .. .. (to be appointed from September 1939.)	210	460
1 Carpenter at Rs. 60—3—75 .. .. .. (to be appointed from September 1939.)	360	840
1 Turner at Rs. 60—3—75 .. .. .. (to be appointed from September 1939.)	360	840
1 Fitter at Rs. 60—3—75 .. .. .. (to be appointed from September 1939.)	360	840
1 Blacksmith at Rs. 45 .. .. .. (to be appointed from September 1939.)	270	540
1 Moulder at Rs. 45 .. .. .. (to be appointed from September 1939.)	270	540
1 Oilman at Rs. 25 .. .. .. (to be appointed from September 1939.)	150	300
Electrical Engineering Department.		
1 Electrical Superintendent at Rs. 180—10—260	1,800	2,768
1 Assistant Superintendent at Rs. 120—10/2—150 (to be appointed after two years if and when found absolutely necessary).		1,676
1 Second Assistant Superintendent at Rs. 70—3—130 (to be appointed from September 1939.)	420	1,200
1 Electrician at Rs. 50—2—70 .. .. (to be appointed from September 1939.)	300	744
1 Instructor in Wireman's Class at Rs. 40—2—50 (to be appointed from 1940-41) ..		560
1 Teacher in Physics and Mathematics at Rs. 70—3—130	700	1,200
1 Physics Laboratory Assistant at Rs. 25—2—45	250	447
1 Store-keeper at Rs. 30—2—50	300	504
4 Hamals and menials at Rs. 15 per mensem each	600	720
1 Sweeper at Rs. 15 per mensem	150	180
Total ..	9,990	22,223
Recurrent contingencies	8,000	8,000
Scholarships (six sets of scholarships at Rs. 10 per mensem)..	600	2,200
Grand Total ..	18,590	32,423

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 46. Expansion and improvement of Primary Education.

Recurring ..	.. Rs. 5,00,000	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. „ 5,00,000	Ultimate annual recurring ..	„ 5,00,000

Remarks.—I. *Addition of standard VII to Girls' Primary Schools teaching up to standard VI.*—The Primary Teachers' Training Committee has expressed the view that no fundamental differentiation should be made between the education of boys and girls who should offer the same public examination at the end of the course. The Committee has accordingly recommended that one more standard should be added to girls' primary schools and the syllabus of the girls' schools should be so revised as to bring the girls' course on a par with the boys' course. Government agrees with the Committee that the Primary course for girls should be extended by one year and should to a certain extent be brought into line with the primary course for boys. This will mean the opening of standard VII in all the existing girls' schools which teach up to standard VI. There are at present about 550 girls' schools teaching up to standard VI and preparing girls for the girls' Primary School Leaving Examination. The opening of an additional standard in these schools will involve additional expenditure roughly estimated at Rs. 1,50,000. The cost to Government at the usual 2/3rds rate will be about Rs. 1 lakh. A provison of Rs. 1 lakh has accordingly been made in the next year's budget for giving grants-in-aid to Local Authorities for adding standard VII to those girls' primary schools which teach up to standard VI at present.

II. *Grants to Local Authorities for introducing compulsory elementary or primary education.*—One of the main objects with which the Primary Education Act of 1923 was passed was to provide for compulsory education up to the end of standard IV for children between the ages of 6 and 11. These hopes have not, however, been fulfilled and this has been largely due to the inability of Government to finance compulsory education according to the terms of the Primary Education Act. The policy of Government is to provide compulsory education at least for the elementary stage. A provision of Rs. 3 lakhs has accordingly been made in the next year's budget for giving grants-in-aid to the Local Authorities which will introduce compulsory elementary or primary education in their areas.

III. *Opening of Local Board Schools in school-less villages with a population ranging between* 700 *and* 1,000.—It is the earnest desire of Government to provide at least the bigger school-less villages with primary schools immediately. A provision of Rs. 40,000 was accordingly made in the current year's budget to help Local Boards to start 200 primary schools in school-less villages with a population of 1,000 and over. The response given by the Local Boards to the appeal made by Government in this connection has been satisfactory. Government now desires to go a step further by encouraging the Local Boards to open schools in smaller school-less villages, i.e., with a population ranging between 700 to 1,000. The total number of such villages which have got no schools at present is 574. It is expected that about 500 additional schools will be opened in such villages during the course of the next year. A provision of Rs. 1 lakh has accordingly been made for this purpose taking Rs. 200 as the average grant per school.

ITEM 47. Grants for Primary School Buildings.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,00,000
Total ..	.. „ 5,00,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Government has made in the current year's budget a provision of Rs. 1 lakh with a view to encouraging Local Boards to construct school buildings of their own for their primary schools with the help of the building grants from Government. This provision has been distributed among the 20 districts of the Province at the rate of Rs. 5,000 for each district. The amount allotted to each board has been placed at the disposal of a special committee constituted for the purpose for each district on the distinct understanding that an *equal* sum is also placed at the disposal of this committee by the district local board from its own funds or partly from its funds and partly from private contributions. It is proposed to make a provision of Rs. 5 lakhs for this purpose in the next year's budget. The amount will be distributed among the 20 districts of the Province at the rate of Rs. 25,000 for each district and

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

will be placed at the disposal of the District Building Committees constituted for the purpose on condition that a contribution equal *to half the* amount paid by Government is placed at the disposal of the District Building Committee by the District Local Board concerned from its own funds or partly from its own funds and partly from private contributions. The local share is reduced from one-half of the cost to one-third as it is believed that local boards will find it increasingly difficult to contribute a larger share either from their own limited resources or from private contributions or from both as financial conditions in rural areas are generally speaking far from satisfactory.

			Rs.
Grand Total—37, Education	Recurrent	..	10,53,536
	Non-recurrent	..	6,05,500
	Total	..	16,59,036

38, MEDICAL.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 48. House Physician in the X-Ray Department at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 550	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 550	Ultimate annual recurrent ..	„ 600

Remarks.—There are at present two honorary radiologists working in the X-Ray Department of the J. J. Hospital, Bombay. The work in this Department has increased considerably. It has been found impossible for the two radiologists to cope with the increased work and the necessity for a full time paid assistant is keenly felt. It is accordingly proposed to appoint a House Physician in this Department. He will be paid a stipend of Rs. 50 per mensem throughout the year. The proposal involves a recurrent expenditure of Rs. 600 per annum. The cost during 1939-40 will amount to Rs. 550.

ITEM 49. Scheme for the establishment of the Sir Currimbhoy Ebrahim Dental School and Hospital, Bombay, in connection with the Grant Medical College and J. J. Group of Hospitals, Bombay.

Recurrent ..	.. Rs. 17,973	Non-recurrent ..	.. Rs. 15,900
Total ..	.. „ 33,873	Ultimate annual recurrent ..	„ 19,333

Remarks.—The question of opening a Dental School and Hospital in Bombay has been under the consideration of Government for several years past. In 1927 the Trustees of the Sir Currimbhoy Ebrahim Memorial Fund offered a donation of Rs. 1,00,000 towards the construction of a Dental School and Hospital in memory of the late Sir Currimbhoy Ebrahim, 1st Baronet. This offer was accepted by Government, and administrative approval was given to the work of erecting a Dental School and Hospital above the Out-Patient Department of the J. J. Hospital. In March 1929 Government sanctioned the recurrent expenditure required for starting the Dental School and Hospital and the necessary provision was actually made in the budget estimates for 1929-30. At the last moment, however, Government decided not to proceed with the scheme in view of the gravity of the financial situation at the time. Since then although the building built out of the generous donation given by the Trustees of the Sir Currimbhoy Ebrahim Memorial Fund has been lying vacant, Government has not been able to find funds for opening the school and hospital. Repeated representations have been made to Government regarding the necessity of opening the school and hospital at a very early date, and Government has accordingly drawn up a scheme which will be self-supporting when it is fully in force. The opening of the Dental School and Hospital will help to turn out properly qualified dentists and also pave the way for the framing of a Dentists' Registration Act, proposals in regard to which are separately under the consideration of Government.

2. Under the scheme approved by Government the Sir Currimbhoy Ebrahim Dental School and Hospital will be run in connection with the Grant Medical College and the J. J. Group of Hospitals, Bombay, and the curriculum of the School will be based on the diploma course adopted by the College of Physicians and Surgeons, Bombay. A candidate for the License in Dentistry to be styled "L.D.S.C.P.S., Bombay" will be required to pass three professional examinations. The course of studies extends over a period of four years. Twenty students will be admitted to the First Year Class of the School every year. There will thus be accommodation for 80 students in all in the School. The qualifying examination for admission to the School will be the Intermediate Science Examination of the Bombay University, comprising the subjects of Chemistry, Physics and Biology, or an examination recognised by the College of Physicians and Surgeons, Bombay, as equivalent to it. Candidates who have passed the first M.B.B.S. and L.C.P.S. Examinations in certain subjects will also be eligible for admission to the School as also are Medical Graduates and Licentiates. The tuition fee to be charged will be Rs. 500 per annum per student.

3. A statement showing the financial effect of the Scheme is attached. In addition to the non-recurrent expenditure of Rs. 31,800 which will have to be incurred in the first year on equipment, expenditure of Rs. 16,000 and Rs. 12,000 will have to be incurred on additional equipment at the end of the First and Second Year, respectively.

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4. The cost involved during 11 months of the financial year 1939–40 will be as follows :—

Non-Recurrent Expenditure.

	Rs.
Equipment—Rs. 31,800 (Half to be borne by the Governor's Hospital Fund)	15,900

Recurrent Expenditure.

(1) Professor of Dentistry @ Rs. 100 per mensem Honorarium.	1,100
(2) 2 Lecturers in Dentistry @ Rs. 85 per mensem each Honorarium	1,870
(3) Anæsthetist @ Rs. 50 per mensem	550
(4) Fees to Professor of Dentistry and the two lecturers in Dentistry for giving lectures to students at the Dental School. (60 in the course of whole year or 55 for 11 months) at Rs. 20 per lecture	1,100
(5) Fees to Professors at the Grant Medical College for giving lectures to Students at the Dental School (78 in the course of the whole year or 72 for 11 months) at Rs. 20 per lecture	1,440
(6) 1 Dental Mechanic @ Rs. 200 per mensem	2,200
(7) 1 Nurse Pay @ Rs. 50—5—80 per mensem	550
Allowances @ Rs. 25 per mensem ration Rs. 3 per mensem dhobi Rs. 30 per annum uniform	338
(8) 2 Probationers Pay Rs. 20 per mensem for the 1st year Rs. 25 per mensem for the 2nd year Rs. 30 per mensem for the 3rd year	440
Allowances @ Rs. 25 per mensem ration Rs. 3 per mensem dhobi Rs. 20 per annum uniform	656
(9) 1 Store-keeper Pay @ Rs. 80—5/2—95	880
Compensatory Allowance @ Rs. 25 per mensem ..	275
(10) 1 Sweeper and 3 Hamals— 1 Sweeper @ Rs. 24 per mensem 1 Hamal @ Rs. 24 per mensem 2 Hamals @ Rs. 21 per mensem each.	990
(11) Dental Stores and materials	2,750
(12) Water, Gas, Electricity and Contingencies	1,834
(13) *Library	1,000
Recurrent Total ..	17,973
Total of recurrent and non-recurrent expenditure ..	33,873

*To be reduced to Rs. 300 for subsequent years.

5. The Governor's Hospital Fund Committee has agreed to bear half the cost of the non-recurrent expenditure. The total expenditure to Government during the next year on account of the opening of the school will thus be (Rs. 17,973 recurring *plus* Rs. 15,900 non-recurrent=) Rs. 33,873.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

Statement showing the financial effect of the Scheme for the establishment of the Sir Currimbhoy Ebrahim Dental School and Hospital, Bombay.

Income.

	Rs.
A. From Students' Fees—	
(1) *For the first year.*	
Aggregate fees for 20 students at Rs. 500 per student per annum.	10,000
(2) *For the Second year.*	
Aggregate fees for 40 students at Rs. 500 per student per annum.	20,000
(3) *For the third year.*	
Aggregate fees for 60 students at Rs. 500 per student per annum.	30,000
(4) *For the fourth and subsequent years.*	
Aggregate fees for 80 students at Rs. 500 per student per annum.	40,000
B. From patients on account of dentures, etc., per annum (approximately).	1,500

Expenditure.

		Rs.
A. *Non-recurrent expenditure—*		
(a) *At the beginning of the School.*		
(1) Equipment in the Mechanical Department.		7,900
(2) „ „ „ Extraction Room.		3,250
(3) „ „ „ Conservation Room.		6,000
(4) Other equipment		14,650
		31,800
(b) *At the end of the First year.*		
Additional Equipment ..		16,000
(c) *At the end of the Second year.*		
Additional Equipment ..		12,000
B. *Recurrent expenditure—*		
(1) Professor of Dentistry, at Rs. 100 per mensem Honorarium.		1,200
(2) 2 Lecturers in Dentistry, at Rs. 85 per mensem each Honorarium.		2,040
(3) 1 Anæsthetist, at Rs. 50 per mensem.		600
(4) Fees to Professor of Dentistry and the two Lecturers in Dentistry at Rs. 20 per lecture (60 lectures in a year)		1,200
(5) Fees to Professors of the Grant Medical College for giving lectures to students at the Dental School at Rs. 20 per lecture (78 lectures).	At Rs. 20 × 78.	1,560
(6) Dental Mechanic ..	At Rs. 200 per mensem.	2,400
(7) 1 Nurse ..	Pay at Rs. 50—5—80 (average 74·6).	895
Allowances at ..	Rs. 25 per mensem ration. Rs. 3 per mensem dhobi. Rs. 30 per annum uniform.	366
(8) 2 Probationers' Pay at	Rs. 20 for the 1st year.* Rs. 25 for the 2nd year.* Rs. 30 for the 3rd year.*	600
Allowances at ..	Rs. 25 per mensem ration. Rs. 3 per mensem dhobi. Rs. 20 per annum uniform.	712

*Average per annum Rs. 300.

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Income.	Rs.	*Expenditure.*	Rs.
		(9) Store-keeper 80—5/2—95 (average 90 per mensem).	1,080
		Compensatory allowance at Rs. 25 p.m.	300
		(10) One Sweeper and three Hamals. { 1 Sweeper at Rs. 24 per mensem. 1 Hamal at Rs. 24 per mensem. 2 Hamals at Rs. 21 per mensem each. }	1,080
		(11) Dental Stores and materials ..	3,000
		(12) Water, Gas, Electricity and Contingencies.	2,000
		(13) Library	300
		Total ..	19,333

ITEM 50. Woman S. M. S. Officer at the N. M. Mental Hospital, Thana.

Recurrent ..	.. Rs. 866	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 866	Ultimate annual recurrent .. „	1,719

Remarks.—At present the female section of the hospital is being attended to by a matron and a nurse, who work under the orders of the Superintendent and male S. M. S. officers attached to the hospital. In view of the fact that the daily average number of female patients at the hospital is 145·1 out of a total of 419·3, the existing arrangement is not considered to be satisfactory. It is therefore proposed to create a post of Woman S. M. S. Officer at the hospital to look after the female patients. It may be added that for similar reasons a post of woman Assistant Surgeon in B. M. S. Class II was sanctioned for the Central Mental Hospital, Yeravda, in 1936.

2. The cost involved is as follows :—

1939-40 (*for* 11 *months*).

		Rs.
Pay of Woman S. M. S. Officer in the scale of Rs. 60—5—170 : Probationers Rs. 50 per mensem in the first two years	..	550
Mental Hospital special pay at Rs. 25 per mensem ..	..	275
Thana Local Allowance at Rs. 3-12-0 per mensem ..	..	41
Total	..	866

Ultimate annual recurrent cost.

		Rs.
Average pay of the S. M. S. Officer at Rs. 112 per mensem	..	1,344
Mental Hospital special pay at Rs. 25 per mensem ..	..	300
Thana Local Allowance at Rs. 6-4-0 per mensem on an average		75
Total	..	1,719

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 51. Provision for Hydrotherapy at the N. M. Mental Hospital, Thana.

Recurrent ..	.. Rs. 979	Non-recurrent ..	.. Rs. 1,508
Total ..	.. „ 2,487	Ultimate annual recurrent ..	„ 1,068

Remarks.—Hydrotherapy is one of the methods of treatment of mental patients. At present, provision for the same exists at the Central Mental Hospital, Yeravda, only. To begin with, it is now proposed to extend it to the N. M. Mental Hospital, Thana, with effect from the next financial year. The question of providing for it at the remaining Mental Hospitals is under consideration.

2. The cost of providing for the treatment at the N. M. Mental Hospital, Thana, will be as follows :—

Non-recurrent cost.

	Rs.
(1) Installation of one hot water boiler	1,508
(2) Construction of bathrooms for males and females ..	1,200*
Total ..	2,708

* The cost of the bath-room will be met from the Surgeon General's discretionary grant for minor works under "50, Civil Works".

Recurrent cost in 1939–40.

(1) Consumption of fuel at Rs. 1-10-0 per day	550
(2) One Male Bathroom Attendant at Rs. 20 per mensem ..	220
(3) One Female Bathroom Attendant at Rs. 19 per mensem ..	209
Total ..	979

ITEM 52. Additional short-term Casualty Medical Officer at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 825	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 825	Ultimate annual recurrent	.. „ 900

Remarks.—As the result of a reorganisation of the staff of the J. J. Group of Hospitals sanctioned by Government in December 1937, the staff of the Casualty Department was reduced as shown below :—

Staff of the Casualty Department before reorganisation.	Number.	Staff of the Casualty Department after reorganisation.	Number.
(1) Casualty Medical Officers B.M.S. Class II Officers	2	(1) Assistant R. M. Officer and Casualty Medical Officer B.M.S. Class II Officer ..	1
(2) Casualty Medical Officers, short-term appointments	3	(2) Casualty Medical Officers, short-term appointments ..	2
Total ..	5	Total ..	3

Experience has shown that the reduction in the staff has thrown an amount of extra work on the remaining Casualty Medical Officers which they cannot reasonably be expected to bear. It is, therefore, proposed to augment the staff of the Casualty Department of the J. J. Hospital, by creating an additional post of a short-term Casualty Medical Officer on Rs. 75 per mensem.

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MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 53. Extension of the scheme for subsidising private medical practitioners.

Recurrent ..	.. Rs. 1,00,000	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 1,00,000	Ultimate annual recurrent .. ,,	2,00,000

Remarks.—The scheme of subsidising private medical practitioners started as an experimental measure in October 1936 has been extended during the current year by increasing the number of centres to about 200. Government now proposes to extend the scheme still further by opening about 250 more such centres during next financial year. The conditions of subsidy in the case of the new centres will be the same as those sanctioned in the case of the existing centres. As some time is likely to elapse before the types (Allopathic, Ayurvedic and Unani) of the new centres and the places at which they are to be opened are settled in consultation with the District Local Boards concerned and before the private medical practitioners to be subsidised are selected it is proposed to make a provision of Rs. 1 lakh only during the year 1939-40 on account of the 250 additional centres proposed on the assumption that the new centres will be opened during the second half of next year. The annual recurrent cost on account of the 250 centres is estimated at Rs. 2 lakhs.

ITEM 54. Opening of two Ayurvedic schools and hospitals one at Belgaum and the other at a place to be selected in Gujarat.

Recurrent ..	.. Rs. 30,716	Non-recurrent ..	.. Rs. 19,284
Total ..	.. ,, 50,000	Ultimate annual recurrent ..	,, 73,032

Remarks.—With a view to encourage the study and spread of the Ayurvedic system of medicine, Government proposes to open two Ayurvedic schools, with hospitals attached to them for clinical instruction to students. One of them will be located in Belgaum and the other at a place to be selected in Gujarat.

The course of studies will be that prescribed by the Board of Indian Systems of Medicine and admissions to the schools will be restricted to candidates who have passed the examination in general education prescribed by the Board. A fee of Rs. 75 per annum will be charged to each student. It is proposed to allot five free studentships for each school.

The accompanying statement shows the expenditure proposed to be incurred on each school and hospital. Provision has been made for the staff for 6 months only next year. It may be necessary to have some additional staff after the first two years when the clinical studies commence.

DETAILS OF EXPENDITURE FOR THE AYURVEDIC SCHOOL.

	Cost during the year 1939-40.	Average cost per annum.
Recurrent expenditure.	Rs.	Rs.
School section—		
1 Principal and Superintendent on Rs. 150—10—300 ..	900	2,904
1 Lecturer in Natural Science on Rs. 100—5—200 ..	600	1,836
1 Lecturer in Anatomy and Physiology on Rs. 100—5—200 ..	600	1,836
1 Senior Ayurvedic Lecturer and Pandit on Rs. 100—5—200 ..	600	1,836
3 Junior Ayurvedic lecturers and Pandits on Rs. 60—5—100 (each)	1,080	3,276
1 Clerk on Rs. 25—5/2—55 (The clerk will be common both to the Hospital and the school)	150	552
3 Peons (one on Rs. 15 per mensem and two on Rs. 14 per mensem each)	258	516

38, *MEDICAL*—concld.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

	Cost during the year 1939-40.	Average cost per annum.
Recurrent expenditure—contd.	Rs.	Rs.
Hospital Section—		
2 Ayurvedic Compounders on Rs. 25—5/2—50 *plus* house rent allowance of Rs. 2 per mensem each ..	324	1,200
1 Dresser on Rs. 20 per mensem and a house rent allowance of Re. 1 per mensem.	126	252
5 Ward servants—one on Rs. 19 per mensem and two on Rs. 17 per mensem and two on Rs. 15 per mensem with a House Rent allowance of Re. 1 per mensem each ..	528	1,056
3 Sweepers—one on Rs. 17 per mensem *plus* a house rent allowance of Re. 1 per mensem and two on Rs. 14 per mensem plus a House Rent allowance of Re. 1 per mensem each	288	576
2 Cooks—one on Rs. 14 per mensem and another on Rs. 13 per mensem plus house rent allowance of Re. 1 per mensem each	174	348
1 Peon on Rs. 15 per mensem	90	180
1 Dhobi on Rs. 14 per mensem	84	168
1 Bhisti on Rs. 14 per mensem	84	168
Nursing Establishment—		
1 Matron on Rs. 80—5—120 *plus* free quarters or a house rent allowance of Rs. 15 per mensem in lieu thereof ..	570	1,512
5 Staff nurses on a pay of Rs. 40—5/2—60 *plus* free quarters or a house rent allowance of Rs. 10 per mensem in lieu ..	1,500	3,900
Pharmacy Section—		
1 Pharmacy Assistant on Rs. 20—2—30	120	336
3 Servants—on Rs. 17 per mensem and two on Rs.15 per mensem each	282	564
Library—		
Library	500	500
Purchase of medicines, diet charges, etc.	5,000	10,000
Other contingencies of the school and hospital	1,500	3,000
Total.	15,358	36,516
Non-recurrent expenditure.		
Equipment for the School and Hospital	9,642	

		Rs.
Grand Total—38, Medical ..	Recurrent ..	1,51,909
	Non-recurrent ..	36,692
	Total ..	1,88,601

39, PUBLIC HEALTH.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 55. Conversion of certain temporary posts in the Bombay Branch Office of the Town Planning and Valuation Department, into permanent posts.

Recurrent ..	.. Rs. 5,340	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 5,340	Ultimate annual recurrent .. „	4,844

Remarks.—The Bombay Branch of the Town Planning and Valuation Department was opened on 2nd November 1936, on the abolition of the post of Land Manager, and the following permanent and temporary staff from the Land Manager's office was taken over for the branch office :—

Permanent staff :—

Head Clerk, Land Acquisition Surveyor (part-time), Dafterband and 3 peons (one on part-time basis).

Temporary staff :—

Land Acquisition Clerk, Surveyor and Senior Draftsman.

In addition, a temporary post of typist clerk was sanctioned with effect from 1st April 1937 up to 28th February 1939.

The temporary posts of Land Acquisition Clerk and Senior Draftsman have been in existence since 1921, the post of Surveyor was created in 1933 and the additional post of Typist-Clerk was created in 1937 because the existing two clerks (permanent Head Clerk and temporary Land Acquisition Clerk) were fully occupied with land acquisition cases and town planning work and no clerk was available for general office work and typing.

2. The work of the Bombay Office of the Town Planning and Valuation Department shows steady increase in all its branches, viz. Town Planning, Land Valuation and Land Acquisition, and the existing staff is barely sufficient to cope with it. There is no likelihood of any decrease of work in the near future and, so far as can be foreseen, the whole staff will be required permanently. It is, therefore, proposed to convert the four temporary posts of Land Acquisition Clerk, Surveyor, Senior Draftsman and Typist-Clerk into permanent posts with effect from 1st March 1939. The scales of pay of the posts will be as follows :—

Land Acquisition Clerk ..	.. Rs. 60—4—100—3—160 for the existing incumbent, and Rs. 50—5/2—75—5—100 plus Compensatory Local Allowance under Appendix XVII to the Bombay Civil Services Rules for future incumbents.
Surveyor ..	.. Rs. 130—10—160 plus conveyance allowance of Rs. 20 per mensem for the existing incumbent (revised scale to be fixed for future incumbents).
Senior Draftsman ..	.. Rs. 75—5—100 plus Compensatory Local Allowance under Appendix XVII to the Bombay Civil Services Rules.
Typist-Clerk ..	.. Rs. 25—5/2—55—E.B.—5/2—75 plus Compensatory Local Allowance under Appendix XVII to the Bombay Civil Services Rules.

The cost on account of these posts in the year 1939-40 will be Rs. 5,340 and the ultimate annual recurrent cost will be Rs. 4,844 per annum.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 56. Additional establishment for the Haffkine Institute, Bombay.

Recurrent ..	.. Rs. 7,997	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 7,997	Ultimate annual recurrent .. „	13,932

Remarks.—During the last four years, the Haffkine Institute, Bombay, has steadily been entrusted with new duties until the work has almost doubled, while the staff during the same

period has been reduced, with the result that the Director is finding it difficult to carry on. The increase of work will be clearly indicated by the following comparative statement which shows the work done during the last four years' period of 1934–37 and that done during the previous four years' period of 1930–33 :—

	1930–33.	1934–37.
(1) Plague Vaccine	24,238,000 c. c.	23,548,000 c. c.
(2) Cholera Vaccine	23,860 c. c.	2,113,347 c. c.
(3) Anti-rabic Vaccine	1,973,790 c. c.	5,619,250 c. c.
(4) Meningococcal Vaccine	....	91,787 c. c.
(5) T. A. B. Vaccine	....	37,975 c. c.
(6) Serum (bottled)	....	190,000 c. c.

2. In the circumstances, the following additional establishment is absolutely necessary in order to relieve the pressure and also in the interest of the efficient running of the institute :—

Additional staff required.	Scale of pay.	Cost in the first year 1939-40 (for 11 months).	Total average annual recurrent cost.
	Rs.	Rs.	Rs.
(*i*) Medical Officer with 3 years' research experience—B.M.S. Class I, Division II.	350—25—400—30—550—E.B.—585—35—760—E.B.—805—45—850—(Probationers Rs. 300 for 2 years.)	3,300 +660 (Bombay Compensatory Allowance).	7,224 +960 (Bombay Compensatory Allowance).
		3,960	8,184
(*ii*) Assistant Accountant ..	75—5/2—90—5—150 ..	825	1,380
(*iii*) Four Laboratory Assistants ..	40—2—68 per mensem each.	1,760	2,784
(*iv*) Two Laboratory Attendants ..	Rs. 23 per mensem each	506	552
(*v*) Two Laboratory Attendants ..	Rs. 21 per mensem each	462	504
(*vi*) Two Peons	Rs. 22 per mensem each	484	528
		7,997	13,932

ITEM 57. Providing and laying 3″ and 4″ new and 3″ old C. I. water mains at Juhu in connection with Suburban Scheme No. 19—Salsette Water Supply.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,400
Total ..	.. ,, 10,400	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—The northern part of the Juhu Island has large areas waiting development due to want of suitable water supply and there has been constant demand from property holders for new connections. The owners of these properties will use water from 1,000 gallons to 2,000 gallons per day for domestic use and gardens. It is expected that 12 such properties will take immediately ½″ connections just after the 3″ new main is laid. The proposed mains are intended to meet this demand. Annual profit to Government would be about Rs. 1,200.

39, PUBLIC HEALTH—contd.

INISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 58. Providing 6″ and 4″ C. I. water mains to the north-east of Jogeshwari Railway Station.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 15,700
Total ..	.. „ 15,700	Ultimate annual recurrent .. „	*Nil.*

Remarks.—The provision of the proposed mains is necessary to meet the increased demand for water in these areas where a number of milch cattle stables and a few bungalows have developed. The present 4″ and 2″ mains are found to be insufficient to meet the increased demand and it is proposed to replace them by 6″ and 4″ new pipes and also to re-lay the old 4″ pipes after clearing them. The provision of these mains will also improve the water supply to the Malcolm Bag and remove the complaints of the occupants of that area. Many more stables have been recently built between Jogeshwari and Goregaon and hundreds of villagers and stable owners are put to a great hardship for lack of water in that area. The Bombay Municipality has been supplying 2·7 million gallons of water per day for distribution to suburbs but the Municipality has now agreed to supply 6 million gallons per day. The capital expenditure of Rs. 15,700 will be partly realised by the premia and the balance by the profits derived during the next four or five years.

ITEM 59. Personal Assistant to the Director of Public Health.

Recurrent ..	.. Rs. 2,200	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,200	Ultimate annual recurrent .. „	3,732

Remarks.—The Director of Public Health has to be on tour for supervision, control of epidemics and arrangements at fairs and a Personal Assistant at headquarters is necessary to relieve him of routine work. The activities and duties of the Director have also greatly increased in recent years, hence he is not able to devote much time to the study of statistical reports of this and other Provinces and to tour more to be in touch with local authorities and special problems. He has to spend time in doing work that should properly be done by a personal assistant. Similar other heads of Departments in this Province have a Personal Assistant. For these reasons it is proposed to give the necessary relief to the Director of Public Health by appointing a Personal Assistant for him in the scale of Rs. 200—20/2—300—20—400.

ITEM 60. Conversion of two temporary posts of clerks in the Town Planning and Valuation Department at the Ahmedabad and Poona offices respectively into permanent posts.

Recurrent ..	.. Rs. 1,800	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,800	Ultimate annual recurrent „	1,320

Remarks.—In the year 1920 when the grades in the Town Planning and Valuation Department were revised a requisition for 11 posts was made, but only 6 posts were sanctioned by Government in the permanent establishment and the remaining 5 were provided for from the grant for temporary contract establishment. In the year 1930 when the activities of the Department were curtailed 3 temporary posts were retrenched but even when the activities were again renewed the retrenched clerks were not reinstated with the result that the whole burden of clerical work had to be divided between 6 permanent clerks and 2 temporary clerks. Of these 2 temporary clerks, one was appointed for work in the Ahmedabad office and the other for doing the Town Planning Work in the head office. Their appointments have, however, been made against the contract grant for temporary establishment and they have been continued from year to year on a temporary basis.

2. The Town Planning work in the head office as well as the work in the Ahmedabad office for which these clerks have been engaged is likely to be continued indefinitely and it is, therefore, desirable that there should be two more posts of clerks on the permanent establishment. It is, therefore, proposed to convert the two temporary posts of clerks into permanent ones. The scale of pay of these posts will be as follows:—

Senior Clerk (Head Office, Poona) ..	.. Rs. 30—5/2—80.
Senior Clerk (Ahmedabad branch) ..	.. Rs. 30—5/2—80.

The cost on account of these posts in the year 1939-40 will be Rs. 1,800 and ultimate cost will be Rs. 1,320 per annum.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 61. Construction of drainage works in the Koregaon Road Estate, Poona.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 13,000
Total ..	.. „ 13,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—In order to meet the keen demand for building sites in the vicinity of Poona, Government acquired under the Land Acquisition Act certain private lands near the Koregaon Road at Poona, and developed them as a residential area. The estate comprises 194 acres and has been laid out in building plots, several of which have already been disposed of. Roads have been constructed and water supply made available by Government. The estate is still without drainage facilities. It is necessary for Government to provide these facilities. The cost of the drainage scheme is estimated to be Rs. 1,03,828 but it is proposed to undertake the first stage of it in 1939–40 at a cost of Rs. 13,000. This work has been approved administratively by Government.

		Rs.
Grand Total—39, Public Health ..	Recurrent ..	17,337
	Non-recurrent ..	39,100
	Total ..	56,437

40, AGRICULTURE.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 62. Scheme for introduction and extension of B. D. 8 Cotton seed in Broach district.

Recurrent ..	.. Rs. 2,500*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 2,500	Ultimate annual recurrent ..	" *Nil.*

Remarks.—The B. D. 8 Cotton seed multiplication and distribution scheme, which had for its object the extension of that cotton in the Broach district, was introduced in December 1935 for three years. The period expired on 1st December 1938. This cotton has a high ginning percentage and its spinning quality is even superior to that of 1027 A. L. F. Attempts were accordingly made to bring this quality to the notice of mill-owners in Bombay with a view to obtaining full Surat prices for it. The results obtained during the period of operation of the scheme are satisfactory and the gin-owners and merchants have been convinced of the advantages of this superior strain. The replacement of the inferior and coarse short-staple Goghari cotton in the Broach tract, by B. D. 8 cotton is in the interests of the cotton cultivators of this tract. It is, accordingly, proposed to extend the scheme for five years from 1st December 1938.

2. According to the new policy of the Indian Central Cotton Committee in financing seed-distribution schemes, expenditure on such schemes is to be divided into (1) cost of staff and (2) cost of incidental charges on the distribution of seed *minus* receipts, if any. The Committee will finance one of these two items, but not both. The cost of the scheme spread over five years will be Rs. 57,958. The Indian Central Cotton Committee has agreed to bear expenditure to the extent of Rs. 36,902 (Rs. 38,274 gross expenditure *minus* Rs. 1,372 anticipated savings in the current year's expenditure), and Government's share of the cost will be the balance, viz., Rs. 19,684. Government's share during the next year will amount to Rs. 2,500.

ITEM 63. Scheme for distribution and extension of cotton of improved varieties in Surat area.

Recurrent ..	.. Rs. 6,122†	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 6,122	Ultimate annual recurrent ..	" *Nil.*

Remarks.—In the South Surat area the best cotton is "1027 A. L. F." In 1919 the reputation of Surat cotton was at a low ebb. The Agricultural Department was instructed to help the cultivator by distributing all available seed of "1027 A. L. F." and of another variety known as "I-A". "1027 A. L. F." went ahead on its fibre merits until it occupied an area of nearly 5 lakhs acres. The characteristics of this cotton are long staple and high ginning percentage. In 1934 the question of adopting a definite policy with regard to the type of cotton to be extended in South Gujarat was considered by the Indian Central Cotton Committee and it was decided that the then existing policy of growing "1027 A. L. F." type of cotton should be continued. A scheme for the distribution and extension of "1027 A. L. F." cotton seed was, accordingly, sanctioned for five years at an estimated cost of Rs. 66,390 and was financed from the subsidy received from the Indian Central Cotton Committee. As the results obtained are satisfactory it is proposed to continue the scheme for three years from 1st April 1939 at an estimated cost of Rs. 35,341 and the Indian Central Cotton Committee has been approached for a subsidy. According to the policy of the Indian Central Cotton Committee in financing seed distribution schemes which has been accepted by Government, the Committee will bear Rs. 16,718 the balance of Rs. 18,623 being met by Government as its contribution towards the scheme during the entire period of three years. The cost on account of the Government contribution for the next year will amount to Rs. 6,122. A provision to this extent has, therefore, been made in the estimates for 1939-40.

ITEM 64. Scheme for multiplication and supply of Banilla Cotton Seed on Deccan Canals.

Recurrent ..	.. Rs. 9,580‡	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 9,580	Ultimate annual recurrent ..	" *Nil.*

Remarks.—The Banilla cotton seed multiplication and distribution scheme which had for its object the extension of Banilla cotton on the Deccan Canals area was introduced in 1934 for five years at an estimated cost of Rs. 23,800. The amount was provided by the Indian Central Cotton Committee as a subsidy to this Government. The scheme has been in operation

* The scheme will last 5 years and is estimated to cost Rs. 19,684 in all—*vide* body of statement.
† The scheme will last 3 years and is estimated to cost Rs. 18,623 in all—*vide* body of statement.
‡ The scheme will last 5 years and is estimated to cost Rs. 45,120 in all—*vide* body of statement.

for over four years and it has been definitely proved that Banilla cotton thrives very satisfactorily on the Deccan Canals area and on the well-irrigation tracts of Sholapur, Poona and Ahmednagar districts. Moreover, the cotton crop has lately become one of the main supports of the agriculturists on this area as it responds well to manurial treatment and gets the benefit of the residual effect of manure given to sugar cane. It is, accordingly, proposed to continue the scheme in the interests of the cotton growers in the Deccan Canals area for five years from 1st April 1939 at an estimated cost of Rs. 51,961 and the Indian Central Cotton Committee has been approached for a subsidy.

2. According to the policy of the Indian Central Cotton Committee in financing seed distribution schemes, which has been accepted by Government the Committee will bear Rs. 6,841, the balance of Rs. 45,120 being met by Government, during the entire period of five years. The cost on account of the Government contribution for the next year will amount to Rs. 9,580. A provision to this extent has, therefore, been made in the estimates of 1939-40.

ITEM 65. Establishment of Poultry farm in the North Central Division, and Southern Division.

Recurrent ..	.. Rs. 880	Non-recurrent ..	.. Rs. 9,880
Total ..	.. ,, 10,760	Ultimate annual recurrent ..	,, 1,331

Remarks.—It is proposed to establish one poultry farm each in the North Central Division and the Southern Division to serve as a training centre for farmers in poultry keeping by converting the existing poultry centres at the Dhulia Agricultural School and the Dharwar Farm into full Poultry Farms. The cost for next year comes to Rs. 10,760 as shown below :—

	Recurrent	Non-recurrent
I. *Pay of Establishment*—	Rs.	Rs.
1 Manager (Rs. 35—5/2—60—4—100)	385	..
2 Boy servants (Rs. 10 per mensem each)	220	
Contingencies	275	
II. *Poultry yards and houses*—		
Purchase of birds, equipment, etc.		9,880
	880	9,880

ITEM 66. Scheme for training agriculturists in practical methods of bunding.

Recurrent ..	.. Rs. 42,210	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 42,210	Ultimate annual recurrent ..	,, 56,226

Remarks.—In 1938, Government approved, with the concurrence of the Legislative Assembly, a scheme for the establishment of three centres, one in the North Central Division, one in the South Central Division and one in the Southern Division, for training about 600 agriculturists in practical methods of field bunding. The estimated cost of the scheme was Rs. 40,000. It is proposed to continue the scheme for a year more in the first instance, and to extend its operations to Gujarat. To secure co-ordination in the work of training in all the four divisions the technical supervision of the bunding work has been entrusted to the Professor of Agricultural Engineering, Physics and Mathematics, Agricultural College, Poona. As the work in his office has increased considerably it is considered necessary to give him the assistance

of an Agricultural Overseer. The cost of the scheme for the next year comes to Rs. 42,210, the details of which are furnished below :—

	Rs.	Rs.
I. *Pay of Establishment*—		
1 Agricultural Overseer (Rs. 70 per mensem) for six months	420	
1 Agricultural Sub-overseer (Rs. 35 per mensem) for six months	210	
5 Kamgars (Rs. 30 per mensem) for six months	900	
6 Khalasis (Rs. 15 per mensem) for six months	540	
Allowances, honoraria, etc.	1,152	
Contingencies	8,778	
Total (each division)	12,000	
	× 3	
	= 36,000	36,000
II Lump provision for holding training classes in Gujarat ..	1,500	1,500
III Intensive bunding class at Poona	2,500	2,500
IV Creation of post of an Agricultural Overseer under the Professor of Agricultural Engineering Physics and Mathematics.		
1 Agricultural Overseer (Rs. 110—8—150)	1,210	
Travelling allowance, Contingencies, etc.	1,000	
	2,210	2,210
Grand Total ..		42,210

ITEM 67. Bunding staff for Land Development work in the North Central Division and Gujarat.

Recurrent .. Rs.	4,488	Non-Recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	4,488	Ultimate annual recurrent ..	4,840

Remarks.—Last year a special staff was employed in the South Central Division and the Southern Division to demonstrate to agriculturists in the proper methods of bunding and land development for two years from 1st April 1938. It is proposed to employ similar bunding staff for the North Central Division and the Gujarat for one year in the first instance. The cost for the next year is estimated at Rs. 4,488 as shown below :—

	Rs.
1 Agricultural Overseer (Rs. 110—8—150)	1,210
2 Tracers (Rs. 35—5/2—80)	770
2 Peons (Rs. 14 per mensem each)	308
Travelling Allowance	1,200
Contingencies	1,000
	4,488

ITEM 68. Assistant Manager, Government Central Poultry Farm, Kirkee.

Recurrent .. Rs.	385	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	385	Ultimate annual recurrent .. ,,	1,200

Remarks.—Besides his ordinary duties the Manager of the Farm now holds a regular course of nine months for the training poultry-farm managers and shorter courses of three months' duration for training villagers in practical poultry husbandry. As poultry farming is spreading in rural areas, the Manager has also to attend to a number of visitors every day. In view of this the Director of Agriculture employed from 1st February 1936 an agricultural sub-overseer as Assistant Manager on the farm in exercise of powers delegated to him. It is now proposed to create a post of an agricultural sub-overseer to work as Assistant Manager on the farm in the scale of Rs. 35—5/2—60—4—100.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 69. Purchase of machinery for the Agricultural College Dairy, Kirkee.

Recurrent ..	.. *Nil.*	Non-recurrent ..	.. Rs. 3,970
Total ..	.. „ 3,970	Ultimate annual recurrent ..	*Nil.*

Remarks.—An Avery self-contained cart weighbridge costing Rs. 1,320 and a Ford light chassis for milk delivery costing Rs. 2,650 are badly needed at the Dairy. The present milk delivery van requires to be replaced.

ITEM 70. Employment of malis for horticultural work.

Recurrent ..	.. Rs. 880	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 880	Ultimate annual recurrent ..	„ 1,440

Remarks.—There are at present no malis for attending to the horticultural work which is not, therefore, properly attended to. It is, accordingly, proposed to employ four malis in the grade of Rs. 20—1—40 one each in the North Central Division, South Central Division, Southern Division and Gujarat Divisions for this work. The cost for the next year comes to Rs. 880.

ITEM 71. Construction of standard barn at tobacco centre, Nipani.

Recurrent ..	.. Rs. 300	Non-recurrent ..	.. Rs. 1,200
Total ..	.. „ 1,500	Ultimate annual recurrent ..	„ 300

Remarks.—The scheme for the improvement of tobacco crop in the Karnatak was sanctioned in 1938 at an estimated cost of Rs. 7,600. In pursuance of the scheme, a research station has been established at Nipani. It is now considered necessary to construct a barn at an estimated cost of Rs. 1,200 for curing cigarette tobacco varieties grown on the experimental plot at Nipani. In addition Rs. 300 will be required for curing expenses.

ITEM 72. Extra staff for live stock improvement work.

Recurrent ..	.. Rs. 3,439	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,439	Ultimate annual recurrent ..	„ 7,404

Remarks.—The following extra staff was employed for live stock improvement work in this Province :—

Assistant Live Stock Expert (Rs. 170—10—250—E.B.—15—400—E.B.—20—500).

One clerk in the office of the Livestock Expert for accounts work (Rs. 25—5/2—55).

Four kamgars under the divisional inspectors of cattle-breeding (Rs. 30—35—5/2—60).

Four peons under the divisional inspectors of cattle breeding (Rs. 15—1/2—20).

One peon under the Assistant Livestock Expert (Rs. 17 per mensem).

The period of appointment of the Assistant Livestock Expert will expire on 31st August 1939 and that of the other staff on 31st May 1939. As the activities of the Livestock Improvement Department have considerably increased, it is proposed to continue the above staff up to 29th February 1940 in the first instance. The cost for the next year comes to Rs. 3,439.

ITEM 73. Scheme for testing the reactions of wheat to black stem rust.

Recurrent ..	.. Rs. 6,602	Non-recurrent ..	.. Rs. 8,000
Total ..	.. „ 14,602	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—A scheme for testing the reactions of wheat varieties under field conditions to black stem rust of all the desired races by production of an artificial epidemic has been proposed to be undertaken on the recommendation of the Wheat Committee of the Imperial

40, AGRICULTURE—concld.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

Council of Agricultural Research. The work will be done at the Wheat Breeding Station at Niphad in collaboration with the Crop Botanist to Government. The cultures of physiologic races of black rust will be maintained either at Poona or Mahableshwar. The scheme which is estimated to cost Rs. 51,280 spread over five years has been approved by the Imperial Council of Agricultural Research, but it has decided to allocate Rs. 30,000 for the scheme for three years only in the first instance. As the conditions in the black soil areas of the Central Provinces and Berar closely resemble those in the Province of Bombay, the scope of the scheme has been so enlarged as to include these areas also. For this purpose the Research Council has included additional provision for one agricultural overseer and one agricultural sub-overseer and a small grant for their travelling allowance, etc. The entire cost of the scheme will be borne by the Research Council, the contribution of the Bombay Government towards its cost being limited to the supervision of the Plant Pathologist over the work and the provision of a site for the glass house at Mahableshwar. The cost on account of the scheme for the next year is as shown below:—

	Non-recurrent. Rs.
(*i*) Construction of glass houses at Poona and Mahableshwar	8,000
	Recurrent.
(*ii*) *Pay of Officers*—	
1 Assistant Plant Pathologist on Rs. 200 per mensem (Rs. 170—10—250—15—400—20—500)	2,200
Pay of Establishment—	
1 Agricultural Overseer on Rs. 70 per mensem (Rs. 60 70—5—100) ..	770
1 Clerk on Rs. 30 per mensem (Rs. 25—5/2—55)	330
1 Counter (Rs. 20—1—40)	220
1 Peon (Rs. 17)	187
Allowances, etc.—	
Travelling allowances, etc.	
Contingencies	1,100
	4,807

II. *Central Provinces and Berar part of the scheme.*

Pay of Establishment—	
1 Agricultural Overseer on Rs. 110 per mensem (Rs. 70—5—100—110—8—150—160—10—260)	1,210
1 Agricultural sub-overseer on Rs. 35 per mensem (Rs. 35—5/2—60—4—100)	385
Allowances, etc.—	
Travelling allowances and contingencies	200
	1,795

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	77,386
	Non-recurrent ..	23,050
	Total ..	1,00,436

41, VETERINARY.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 74. Grants-in-aid towards the construction of veterinary dispensary buildings at Sindgi, Taloda, Hubli and Bhusawal.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 31,259
Total ..	.. „ 31,259	Ultimate annual recurrent .. „	*Nil.*

Remarks.—In accordance with an arrangement sanctioned in 1910 the cost of construction of buildings for veterinary dispensaries was borne by Government, the local bodies and the Wadia Bequest Fund in the proportion of 1 : 1 : 2 respectively. The building programme was stopped in 1927-28 and since then, no contribution has been asked for from the Wadia Bequest Fund. The contribution received from the Wadia Bequest Fund up to 1926-27 has not been fully utilized; there is still a balance of Rs. 30,861-15-0. This balance is treated as lapsed and credited to Government as "Unclaimed Deposits" under "XLVI—Miscellaneous". The District Local Boards, Bijapur, West Khandesh, East Khandesh and Dharwar, are anxious to construct buildings for veterinary dispensaries at Sindgi, Taloda, Bhusawal and Hubli and are prepared to meet half the cost of construction provided the other half is made available out of the Wadia Bequest Fund. The estimated cost of construction of the buildings for these dispensaries is :—

	Rs.
Sindgi	13,940
Taloda	6,000
Bhusawal	19,189
Hubli	23,388
	62,517

The District Local Boards are prepared to undertake construction of the buildings in the ensuing year and to provide the funds to meet their share of the constructional cost in their estimates for that year. It is proposed to meet the share of the Wadia Bequest Fund *viz.*, Rs. 31,259, from the balance of Rs. 30,861-15-0 out of the Funds contributions lying with Government and a grant of Rs. 397-1-0 will be recovered from the Trustees of the Fund. As this balance has been treated as lapsed and credited to Government, it is necessary to provide an amount equal to the Fund's share of the cost of construction of buildings in the budget estimates under the head "41, Veterinary".

ITEM 75. Continuance of the Goat Virus Producing Station, Bombay.

Recurrent ..	.. Rs. 6,328	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 6,328	Ultimate annual recurrent .. „	6,476

Remarks.—Rinderpest is one of the most dreaded and fatal of cattle diseases. Cattle can be effectively protected for a fairly long period by the method of vaccination with rinderpest virus obtained from goats. As this virus can be manufactured locally at small cost Government sanctioned in 1935, as an experimental measure for three years, the establishment of a goat-virus producing station at Bombay. The station is located at the Bombay Veterinary College and is conducted under the supervision of the College staff. The following staff has been sanctioned for work at the station :—

1 Veterinary Assistant Surgeon (Rs. 50—4—90—5—125) with compensatory local allowance.

1 Inferior servant on Rs. 25 per mensem.

2 Inferior servants on Rs. 19 per mensem each.

The period of sanction expired on 31st May 1938 and orders have been issued for the continuance of the station up to 28th February 1939. As goat virus has been proved to be the cheapest and the most effective method of immunizing cattle against rinderpest, the question whether the work should be continued at the Bombay Veterinary College or at the Haffkine Institute, Bombay, was considered with special reference to the relative cost and advantages of producing goat virus at these institutions. As it is not possible for the Haffkine Institute to undertake the work without additional staff and extra accommodation for animals it is proposed to continue the work at the Bombay Veterinary College on a permanent basis. The expenditure on this account during 1939-40 is estimated at Rs. 6,328.

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MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 76. Scheme for introduction of revised course of studies at the Bombay Veterinary College.

Recurrent ..	.. Rs. 3,910	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,910	Ultimate annual recurrent .. „	9,240

Remarks.—The Royal Commission on Agriculture remarked that a veterinary assistant surgeon would usually be called upon to treat the diseases of ruminants and mainly of cattle and that special prominence should be given in the curriculum of a veterinary college for the training of veterinary assistant surgeons in the subjects of anatomy, physiology and diseases of the ox tribe. A committee of experts was accordingly appointed by the Imperial Council of Agriculture Research in 1933 to draw up a model curriculum for the training of veterinary assistant surgeons. A revised three years' curriculum based on the proposal of the Committee of experts has been prepared and it is proposed to introduce it from the academic term of the college beginning from 15th June 1939. Inter-science (B Group) will be the minimum qualification for admission to the College. For this purpose the superior college staff which consists of a Principal in class I and four Assistant Professors in class II of the Bombay Veterinary Service requires to be strengthened by two additional posts, *viz.*, a bacteriologist and a part-time lecturer. For the post of bacteriologist a man with considerable training and experience in bacteriology is required. It is, therefore, proposed to create the post in class I of the Bombay Veterinary Service in the scale of Rs. 300—900. The part-time lecturer who will be appointed on a pay of Rs. 100 per mensem will take up the subjects of physiology and physiological chemistry until an officer from the Veterinary Department is trained in those subjects. The cost on account of these posts for the next year will amount to Rs. 3,910.

		Rs.
Grand Total—41, Veterinary ..	Recurrent ..	10,238
	Non-recurrent ..	31,259
	Total ..	41,497

42, CO-OPERATION.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 77. Employment of temporary Special Auditor and staff.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,028
Total ..	.. „ 11,028	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—At the last budget session the Legislative Assembly sanctioned a grant of Rs. 9,548 for the employment up to 28th February 1939, of a temporary Special Auditor with a staff of one sub-auditor, 2 clerks and 2 peons to assist the four permanent Special Auditors to bring up to date the audit work which was in arrears. The appointment of the Special Auditor was actually made from September 1938. There are still considerable arrears and it is necessary to retain the temporary Special Auditor and his staff for one year to finish it. A provision of Rs. 11,028 is required for this purpose. The details of the provision are—

	Rs.
Special Auditor (pay Rs. 310 per mensem)	3,720
Sub-auditor (pay Rs. 125 per mensem)	1,500
2 clerks (pay Rs. 40 per mensem each)	960
2 peons	528
Travelling allowance	3,120
Contingencies	1,200
	11,028

ITEM 78. Staff for Debt Composition Board.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,47,500
Total	.. „ 2,47,500	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—As soon as the legislation for composition of debts of agriculturists is passed Government proposes to appoint 3 to 4 Debt Composition Boards in each taluka or mahal in the Province. It is estimated that about 900 such boards will be appointed. Each board will require the service of a clerk for clerical work and an amount of about Rs. 5 per mensem for contingencies. Provision is therefore proposed for 900 clerks and contingencies for 1939-40 as shown below :—

	Amount. Rs.
900 Clerks at Rs. 20 per mensem each	1,98,000
Contingencies at Rs. 5 per mensem for each board	49,500
	2,47,500

ITEM 79. Scheme for Rural Development.

Recurrent	.. Rs. 2,68,469	Non-recurrent ..	.. Rs. 4,34,475
Total	.. „ 7,02,944	Ultimate annual recurrent ..	„ 5,01,334

Remarks.—Government has had under consideration for some time past the question how best the rural development work which is at present being done by the Agricultural and

the Co-operative Departments should be reorganised so as to avoid duplication of work and secure greater efficiency and an economical use of Government's resources. After careful consideration Government has come to the conclusion that this can best be achieved by combining all rural development work and propaganda in the hands of one department with a sufficiently extensive and well equipped organisation. In the opinion of Government that Department should be the Co-operative Department which is well familiar with this kind of work and the methods of which are best suited to bring the results of the specialised research work of departments, like the Agricultural Department, etc., within the reach of the masses. Government has, therefore, decided that the Agricultural Department should cease to do any propaganda work and devote its energies to education, i.e., work in the College of Agriculture, research, experiment and live stock improvement. The propaganda staff of the Agricultural Department will then be transferred to the Co-operative Department. The reorganised Co-operative Department will, in addition to dealing with the problems of the Co-operative Movement, be in charge of all propaganda and demonstration work and the rural development work. The Department should be designated as the Co-operative and Rural Development Department and the Registrar of Co-operative Societies will be the Registrar of Co-operative Societies and the Director of Rural Development.

2. With the transfer of the propaganda and demonstration work to the reorganised Co-operative and Rural Development Departments, two of the four posts of Deputy Director of Agriculture will be abolished. The two Cotton Superintendents and the Divisional Superintendent of Agriculture, Deccan Canals, and their staff and the present propaganda staff of the Agricultural Department consisting of 45 Agricultural Overseers, 30 Agricultural Sub-overseers and 29 Kamgars and the 50 temporary kamgars employed at the taluka demonstration centres will be transferred to the Co-operative and Rural Development Department.

3. To enable the Registrar of Co-operative Societies and Director of Rural Development to perform satisfactorily his duties as the head of the reorganised Co-operative and Rural Development Department, he will be given the assistance of a Deputy Director of Rural Development and the requisite office staff. This officer will be drawn from amongst the Deputy Directors of the Agricultural Department.

4. The present divisional Assistant Registrars of Co-operative Societies will also be Rural Development Officers for their respective charges. The present charges of the Assistant Registrar are too heavy and if the Assistant Registrars are to perform their duties of supervision and control over co-operative societies properly and also take up the rural development work it is necessary to reduce the extent of their charges. Under the proposals of Government there will be one Assistant Registrar and Rural Development Officer for every two districts.

5. Below the Assistant Registrars and Rural Development Officers there will be Rural Development Inspectors each in charge of a revenue sub-division. Where the rural development work is intensive additional Rural Development Inspectors may have to be employed. These officers will be the Agricultural Overseers who will be transferred from the Agricultural Department and from the existing Agricultural Organisers of the Co-operative Department.

6. Next to Rural Development Inspectors there will be Assistant Development Inspectors for each taluka and peta. The 30 Agricultural Sub-overseers and 29 Kamgars who will be transferred from the Agricultural Department will be merged as Assistant Development Inspectors.

7. For work in villages it is proposed to employ 1,000 workers after thorough training in—(1) agricultural improvements to be popularised in the areas concerned; (2) co-operative methods of work for re-constructing rural life; (3) cottage industries likely to succeed in the areas concerned; and (4) management of village panchayats. These village workers will be given pay in the scale of Rs. 20—1—35, but while under training which will last about a year they will be paid stipends at the rate of Rs. 8 per mensem each to meet their expenses of boarding and lodging. It is also proposed to give a bonus to workers who show application and ability during the period of training to secure the best available material for rural development work.

8. Even under the existing conditions the necessity of an officer to assist the Registrar of Co-operative Societies in his statutory duty of audit and to advise him in matters relating

to co-operative finance, banking, etc., is keenly felt. With the expansion of the activities of the Department and the increase in the duties and responsibilities of the Registrar the necessity of such an officer will be still more keenly felt. It is, therefore, proposed to employ an Assistant Registrar for Co-operative Finance with a staff of one sub-auditor, one clerk and peon under the Registrar.

9. The proposals also provide for the establishment of a price intelligence service in Bombay and for that purpose it is proposed to appoint a Marketing Officer who will be in touch with marketing organisations and supply information regarding the Bombay markets and be a liaison officer between marketing organisations and consumers and traders in Bombay and co-operative sale and multipurpose societies in rural areas. He will also organise co-operative marketing in Bombay.

10. For systematic and speedy recovery of co-operative societies' dues which have become heavy it is proposed to employ a recovery staff consisting of 100 recovery officers and an equal number of clerks and peons for a period of 3 years.

11. To give effect to the proposals outlined above the following staff in addition to the staff that will be transferred from the Agricultural Department is considered necessary :—

I. *Deputy Director of Rural Development.*

	Amount. Rs.
1 Deputy Director* (Rs. 300—20—420—30—660—40—900) ..	11,000
1 Head clerk (Rs. 95—5—130)	1,045
2 Clerks (Rs. 25—5/2—55)	660
2 Peons (Rs. 17 per mensem each)	374
Travelling allowance	1,650
Contingencies	550
	15,279

* This post will be filled by the transfer of a senior Deputy Director in the Agricultural Department and as he will retain his pay provision has been made for his pay on that basis.

II. *Additional Assistant Registrars and Rural Development Officers.*

5 Assistant Registrars and Rural Development Officers (Rs. 170—10—250—15—400—20—500)	17,050
5 Head clerks (Rs. 95—5—130)	5,225
5 Clerks (Rs. 25—5/2—55)	1,650
15 Peons (Rs. 14 per mensem each)	2,310
Travelling allowance	7,150
Contingencies	5,500
	38,885

III. *Assistant Development Inspectors.*

125 Assistant Development Inspectors (31 on Rs. 65—5/2—80 and 94 on Rs. 35—5/2—60)	58,355
Travelling allowance	27,600
Contingencies	20,240
	1,06,195

(In addition to 125 Assistant Development Inspectors for whom provision is proposed above 59 will be appointed by transfer of 30 sub-overseers and 29 kamgars from the Agricultural Department. Of them 30 will be in the grade of Rs. 65—5/2—80 and 29 in the grade of Rs. 35—5/2—60.)

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

IV. *Village Workers.*

	Amount. Rs.
1,000 Village workers (Rs. 8 per mensem while under training and thereafter Rs. 20—1—25)	96,000
Bonus to village workers	20,000
	1,16,000

V. *Staff for training of village workers.*

5 Educational Inspectors (Rs. 95—5—130)	5,700
5 Assistant Inspectors (Rs. 60 per mensem)	3,600
5 Clerks (Rs. 25—5/2—55)	1,800
10 Peons (on rates of pay sanctioned for places where the peons will be required to serve)	1,800
Travelling allowance	4,000
Contingencies	2,300
	19,200

VI. *Assistant Registrar for Co-operative Finance.*

1 Assistant Registrar (Rs. 170—10—250—15—400—20—500) ..	3,410
1 Sub-auditor (Rs. 75—5/2—90)	825
1 Clerk (Rs. 25—5/2—55)	330
1 Peon (Rs. 17 per mensem)	187
	4,752

VII. *Marketing Staff.*

1 Marketing Officer (Rs. 170—10—250—15—400—20—500) ..	3,410
1 Head clerk (Rs. 95—5—125)	1,045
1 Clerk (Rs. 50—5/2—90)	550
2 Peons (one on Rs. 22 and the other on Rs. 21 per mensem) ..	473
Compensatory allowance to the Marketing Officer	770
Contingencies	550
	6,798

VIII. *Staff for recovery work.*

100 Recovery officers (Rs. 80—5/2—95)	88,000
100 Clerks (Rs. 25—5/2—55)	33,000
100 Peons (Rs. 14 per mensem each)	15,400
Travelling allowance	51,700
Contingencies	16,500
	2,04,600

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12. In addition to the expenditure mentioned above the following items of expenditure which pertained to the Agricultural Department will now be transferred to the Co-operative Department under the Rural Development Scheme :—

	Amount.
	Rs.
(1) Continuance of the Pig-killing establishment	4,140
(2) Employment of additional sub-overseers for Shikar work in the Southern Division	1,500
(3) Employment of a clerk at Bagalkot and an agricultural sub-overseer at Gadag for issue of licenses under the Cotton Transport Act	935
(4) Establishment of Taluka Development Centres and Implement and Seed Depots at those Centres	35,000
(5) Employment of non-official honorary Agricultural Agents ..	40,000
(6) Seed Multiplication and distribution	25,000
	1,06,575

The schemes at itmes (4), (5) and (6) are old and were brought to the notice of the Legislative Assembly in the last budget session as new items of expenditure and were sanctioned by that body. As the propaganda in accordance with items (4) and (5) is required on an extensive scale increased provisions have been proposed for next year. The period of the establishment employed on the scheme at item (1) expires on 28th February 1939. In the interests of agriculturists it is necessary to continue the following staff for one year more in the first instance from 1st March 1939. The cost of this staff for 1939-40 will be as shown below :—

	Rs.
(*i*) 5 Agricultural sub-overseers (Rs. 35—5/2—60—4—100) ..	2,100
(*ii*) Travelling allowance and Contingencies	2,040
	4,140

The provision at item (2) is intended for the employment of two agricultural sub-overseers who will manage and guide the affairs of 20 additional gun-clubs proposed to be started for shikar work in the Southern Division during 1939-40. The cost will be as follows :—

	Rs.
(*i*) 1 Agricultural sub-overseer on Rs. 35 in the grade of Rs. 35—5/2—60—4—100 for 11 months	385
(*ii*) 1 Agricultural sub-overseer on Rs. 35 in the grade of Rs. 35—5/2—60—4—100 for 8 months	280
(*iii*) Travelling allowance	380
(*iv*) Contingencies	200
(*v*) Purchase of agencies	255
	1,500

The provision at item (3) is in connection with the issue of licenses for the transport of cotton under the Cotton Transport Act at Gadag and Bagalkot. For this purpose it is proposed to employ the following establishment for a period of one year in the first instance from 1st April 1939 :—

	Rs.
1 Clerk at Bagalkot (Rs. 25—5/2—55)	440
1 Agricultural sub-overseer at Gadag (Rs. 35—5/2—60—4—100) ..	495
	935

42, CO-OPERATION—concld.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

13. As a part of the programme of rural development the formation of co-operative marketing, co-operative production and better living societies will be encouraged. These societies will be given assistance in the shape of Government paid staff. A provision of Rs. 84,000 is proposed for this staff.

14. Work in the offices of the Registrar of Co-operative Societies and the Assistant Registrar for Land Mortgage Bank has already increased. With the additional work in connection with rural development and establishment of more land mortgage banks work will increase further in both these offices. To cope with the increased volume of work it is necessary to employ an additional clerk in the scale of Rs. 25—5/2—55 in each of these two offices. A provision of Rs. 660 has accordingly been proposed.

		Rs.
Grand Total—42, Co-operation ..	Recurrent ..	2,68,469
	Non-recurrent ..	6,93,003
	Total ..	9,61,472

43, *INDUSTRIES.*

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 80. Personal Assistant to the Director of Industries.

Recurrent ..	.. Rs. 2,442	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,442	Ultimate annual recurrent ..	„ 3,876

Remarks.—Owing to the expansion of the Department of Industries the work of the Director of Industries had greatly increased and it had become difficult for him to handle it satisfactorily and expeditiously. Government therefore created with the sanction of the Legislature the post of a Personal Assistant to the Director for a period of two years in the first instance on the scale of pay of Rs. 170—10—250—efficiency bar—15—400—efficiency bar—20—500. The period of the post was further extended for one year. The term of this appointment expires at the end of July 1939. The Personal Assistant has been of considerable assistance to the Director of Industries in that he has relieved him of the bulk of his routine administrative and other miscellaneous work thus enabling him to devote greater time and attention to questions relating to the fostering and development of Industries. In view of the fact that the activities of the Industries Department are expanding considerably owing to the large number of schemes for industrial development which Government have in hand Government considers that it is necessary to make the post of Personal Assistant to the Director permanent.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 81. Installation of an Electrical Engineering Laboratory at the R. C. Technical Institute, Ahmedabad, in connection with the Apprentice Scheme.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 21,635
Total	.. „ 21,635	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Installation of an Electrical Engineering Laboratory at the R. C. Technical Institute, Ahmedabad, is required in connection with the introduction of an apprentice course in Electrical Engineering at the Institute. At present there is no provision for teaching electrical engineering at the Institute. There is, therefore, neither accommodation for an electrical laboratory nor any equipment for the same. The installation of such a laboratory is absolutely necessary for the training of apprentices at the Institute. It is proposed to construct a separate building for housing the proposed electrical laboratory. The necessary provision on this account is being included in the list of major works to be provided for under " 50-Civil Works". The cost of purchasing equipment required for the laboratory is estimated at Rs. 21,635 as detailed below :—

	Rs.
Machinery	8,480
Meters and apparatus	8,155
Furniture	2,000
Water connections	250
Laboratory wiring, power connection, etc.	750
	19,635
Freight, erection, etc. charges ..	2,000
	21,635

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 82. Subsidies for the Sisal Fibre Institute, Ahmednagar.

Recurrent	.. Rs. 2,564	Non-recurrent ..	.. Rs. 1,500
Total ..	.. „ 4,064	Ultimate annual recurrent	.. „ 2,894

Remarks.—There are in this Province about 51,144 acres under cultivation of Sisal Hemp and 35,618 acres under Sann Hemp producing considerable quantities for export and utilization locally for manufacture of twines and ropes. There is great scope for the development of the market for hemp fibre and, in view of this, Government has sanctioned the appointment of a Fibre Expert who is now carrying on the work of survey and preliminary experiments on the cultivation of hemp plants and extraction with the use of improved appliances.

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

2. The American Mission School at Ahmednagar under Reverend and Mrs. Long has been making experiments in the manufacture of articles besides ropes from Sisal fibre and very useful results have been obtained by this School which was visited by the Director of Industries. There is however considerable scope for improving the present work there as well as for utilizing the school with certain alterations and additions of equipment to train apprentices in the manufacture of hemp articles. The apprentices will be selected from all districts in this Province and from the class of rural workers at present engaged in this industry making only ropes. This method of training proposed at a central school at Ahmednagar would enable the training of a considerable number of workers in improved methods of fibre extraction, dyeing and spinning, weaving and other processes for the manufacture of utility articles.

3. It is proposed to subsidize the School for this purpose by payment of recurrent and non-recurrent grants for a period of 3 years in the first instance with effect from 1939-40. The school will be controlled by the Mission authorities and will be visited periodically by the Government Fibre Expert.

4. The details of the expenditure proposed to be incurred on account of the scheme are as under :—

	Rs.
(*a*) *Non-recurrent*—	
1st Year	1,500
2nd year	500
3rd year	500
(*b*) *Recurrent*—	
Head Master's salary at Rs. 40—2—60	480
Assistant Master's salary at Rs. 30—2—40 ..	360
Rent charges Rs. 20 × 12	240
Contingencies—	
Accessories for the equipment, Cost of Dyes, Repairs, Fuel, Stores and petty expenditure, etc.	590
	1,670

(*c*) *Summary of the grant to the Mission*—

	First year.	Second year.	Third year.
	Rs.	Rs.	Rs.
Non-recurrent	1,500	500	500
Recurrent	1,670	1,718	1,766
Total ..	3,170	2,218	2,266

Besides the above expenditure, it will be necessary to provide the apprentices, who will come from very poor classes, with allowances for meeting their boarding costs while under training. Further, two prizes are also suggested similar to the prizes awarded in weaving schools.

The recurrent annual cost for scholarships and prizes would be as follows :—

	Rs.
Fifteen scholarships at Rs. 6 per mensem	1,080
Two prizes—one for good work and one for good attendance—at Rs. 2 each per month	48
	1,128

The total expenditure to Government will, therefore, be as follows :—

	First year.	Second year.	Third year
	Rs.	Rs.	Rs.
Grant to the Mission	3,170	2,218	2,266
Scholarships and prizes	1,128	1,128	1,128
Total ..	4,298	3,346	3,394

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 83. Grant to the All-India Village Industries Association for schemes regarding training in paper-making, oil-pressing, etc.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 19,200
Total ..	.. „ 19,200	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—A grant of Rs. 24,265 has been sanctioned by Government during the current year to the All-India Village Industries Association for the training of candidates in the following cottage industries and for incidental expenditure :—

	Rs.
(1) Training in paper-making	1,350
(2) Training in oil-pressing	900
(3) Training in button-making	450
(4) Training in manufacturing of gur from date-palm juice ..	11,700
(5) Training in coir industry	2,585
(6) Training in the manufacture of articles from horn	1,400
(7) Introduction of improved type of " Ghanis " ..	800
(8) Setting up of bullock-driven flour-mills	1,000
(9) Grant for the development of hand-made paper industry ..	2,580
(10) Cost of publication of leaflets	500
(11) Cost of administrative work	1,000
Total ..	24,265

The Association desires to continue the following schemes during the next year and has asked for a grant of Rs. 19,200 on that account :—

	Rs.
(1) Training in paper-making	1,350
(2) Training in oil-pressing	900
(3) Training in button-making	450
(4) Manufacture of gul from date-palm juice ..	10,000
(5) Training in coir industry	2,500
(6) Development of hand-made paper industry in Junnar, Erandol, Ahmedabad, Bagalkot and other centres	2,500
(7) Publication of leaflets	500
(8) Administration work	1,000
	19,200

The training proposed to be arranged by the Association will provide a side-business to the villager, and it is therefore proposed to sanction the grant asked for by the Association.

ITEM 84. Wool-weaving and spinning training class at the Sheep Breeding Farm, Poona.

Recurrent	..Rs. 1,180	Non-recurrent ..	..Rs. 650
Total	.. „ 1,830	Ultimate annual recurrent	.. „ 1,376

Remarks.—In order to make the Sheep Breeding Farm at Poona more useful to villagers a wool-weaving and spinning training class is proposed to be opened at the farm so

that the wool-weaving industry can be extended to villages. The following expenditure is proposed to be incurred in this connection :—

	Rs.	Rs.
Non-recurrent.		
(1) Construction of a block of 3 rooms each measuring 20 feet by 15 feet with a small kitchen attached and 2 separate latrines		3,100
Note.—Out of the above 3 rooms one is to be utilised for lodging of students, a second one for experimental work of spinning and weaving branch and the third for the office and the store room for wool and woollen goods.		
(2) Equipment for the Class :—		
(*i*) Spinning Wheels	120	
(*ii*) One single box-pit fly shuttle loom and double box fly shuttle slay	125	
(*iii*) Extra reeds, healds, shuttles etc.	50	
(*iv*) Sizing brush and materials	25	
(*v*) Warping frame with accessories	30	
(*vi*) Cupboards and boxes for keeping wool and woollen goods	100	
(*vii*) Miscellaneous	200	
		650
Recurrent.		
One weaving and spinning assistant on Rs. 40—5/2—60 ..	440	
Two Spinners from District Spinning Centres for 6 months at Rs. 20 per mensem	240	
Purchase of wool from Imperial Council of Agricultural Research	200	
Miscellaneous expenditure on trials on models and methods of scouring carding, bleaching, colouring etc.	300	
		1,180

Note.—Two spinners will be recruited from the Spinning Centres of the Province twice in a year for a period of three months at a time. They will work and will be educated as well.

The expenditure of Rs. 3,100 for construction of quarters will be debited to 50, Civil Works and the remaining expenditure of Rs. 1,830 will be debited to this head.

ITEM 85. Tanning Expert and his staff.

Recurrent	..Rs.	5,734	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	5,734	Ultimate annual recurrent	.. ,,	6,656

Remarks.—In 1936, Government had sanctioned the appointment of a Tanning Expert for a period of three years. The term of appointment of the officer is due to expire on 31st March 1939. Government considers that it is desirable to continue the work of imparting instruction in improved methods of tanning to the tanners in the Province. It is also proposed to establish a Tanning School at Khar. In view of these facts, Government proposes to combine the post of Tanning Expert with that of the Superintendent of the Tanning School, to make it permanent and pensionable and to include it in the General Provincial Service—Industries Department—Class II, with a scale of pay of Rs. 170—10—250—Efficiency bar—15—400—E—B. 20—500. The posts of clerk and peon attached to the Tanning Expert will also be made permanent.

2. The expenditure during 1939-40 will be as follows :—

	Rs.
(1) Tanning Expert and Superintendent of the Tanning School at Rs. 310 per mensem	3,410
(2) Pay of clerk at Rs. 55 per mensem in the scale of Rs. 50—5/2—90	660
(3) Pay of peon at Rs. 22 per mensem	264
(4) Travelling allowance to Tanning Expert and his peon ..	1,200
(5) Contingencies	200
	5,734

ITEM 86. The All India National Planning Committee.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	3,000
Total	.. „	3,000	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—The All India National Planning Committee has been set up under the Chairmanship of Pandit Jawaharlal Nehru with a view to finding out what basic and other industries can be started in the several Provinces in India, having regard to the raw materials and minerals available in each. Government considers that it would be in the best interests of the Province of Bombay to co-operate with the Committee and has therefore decided to recognise it and share (along with the other Congress Provinces) the expenditure that will be incurred by it. The total of this expenditure is expected to amount to about Rs. 25,000 and Bombay's share on this basis is likely to be Rs. 3,000 for which this provision is proposed.

ITEM 87. Opening of paper production and demonstration centre at Junnar.

Recurrent	..Rs.	10,140	Non-recurrent .	..Rs.	14,000
Total .	. „	24,140	Ultimate annual recurrent ..	„	10,140

Remarks.—The All India Village Industries Association has prepared a scheme for the manufacture of hand-made paper of a kind superior to the variety which is at present produced by the hand-made paper manufacturers at Junnar. For superior kind of hand-made paper there would be a good market and a better market can be created with a little propaganda. Sawkars and Deshi commercial firms use hand-made paper for their account books. Hand-made paper is also used for share certificates, insurance certificates and documents and there is also a demand for it in Government departments and big commerical firms. In the beginning the object will be to manufacture a superior kind of hand-made paper, but later on, the establishment would become a training centre where the pupils could be taught to make all kinds of paper from village waste and raw products. The details of the expenditure proposed to be incurred which will be paid to the All-India Village Industries Association as a grant-in-aid are as follows :—

	Rs.
(*A*) *Non-recurrent expenditure*—	
(1) Building about 5,000 square feet including 3,200 square feet Pucca and 1,800 square feet Kachha to be planned with a view to develop it into a training centre	9,000
(2) Water arrangement	1,000
(3) Equipment and tools	3,200
(4) Laboratory	800
.. .. ..	14,000

43, INDUSTRIES—contd.

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		Rs.
(*B*) *Recurrent expenditure*—		
1. Monthly :—		
(*a*) Raw materials and Chemicals	.. .. ..	300
(*b*) Labour skilled and unskilled	.. .. ..	200
(*c*) Up-keep of bullocks	.. .. ..	55
(*d*) Supervisor	.. .. ..	60
(*e*) Stationery, travelling and contingency	.. ..	35
(*f*) Water charges	.. .. ..	20
		670 × 12
		=8,040 per annum

		Rs.
2. Annual—		
(*a*) Building repairs	.. ..	200
(*b*) Replacement of tools and repair to stock	..	400
3. Honorarium to paper expert	.. .. ..	1,500
	Total ..	10,140

It is estimated that during the first year it will be possible to recover about Rs. 4,000 from the sale proceeds of the paper manufactured at this demonstration centre and Rs. 7,000 in each of the subsequent two years. Government proposes to sanction this scheme for a period of three years in the first instance on the conditions that (1) the payment of the grant to the Association should be against vouchers produced by it ; (2) the receipts from the sale of the goods must be credited to Government and (3) all the equipment and buildings will remain the property of Government and will be handed over to Government if the centre is closed for any reason.

ITEM 88. Scheme for a production-cum-demonstration centre to be managed by the Gandhi Seva Sena, Bombay, under the supervision of the All-India Village Industries Association.

Recurrent	.. Rs. 5,190	Non-recurrent	.. .. Rs. 5,350
Total ..	.. ,, 10,540	Ultimate annual recurrent	.. ,, 5,190

Remarks.—It is felt that the production-cum-demonstration centre worked according to the ideals of the All-India Village Industries Association in a rural part of the Bombay Suburbs would help the villagers. The villagers will be able to see the working of the small industries providing the necessaries of life, like oil-pressing, wheat grinding, gur-making and bee-keeping, etc. It is hoped that in a few years, the centre might become self-supporting in developing the demonstration centres for many more cottage industries, which by experience may be found to be suitable for these parts. The details of the expenditure proposed to be incurred are as follows :—

		Rs.
Initial Expenditure—		
1 Pump or Persian Wheel	.. .. ..	300
3 Ghanis	.. ..	150
1 Shed for Ghanis	.. ..	150
1 Bullock Wheat Grinding Machine	.. .. ..	150

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Initial Expenditure—contd.

	Rs.
1 Shed for the Machine	100
4 bullocks (2 for the Ghani and 2 for the wheat)	500
1 Shed for Bullocks	100
1 Rice-pounding Machine	100
1 Shed for the Rice-pounding Machine	100
1 Cart	100
2 Bullocks	250
Bee-keeping	100
Vessels for Gur-making	100
Building	2,000
Well (if no water on the lard)	1,000
Fitting up charges for the Ghanis, Bullock Chakis, Rice-pounding Machine, including train fare of experienced workers from Wardha.	150
Total ..	5,350

Recurring expenditure—

1 Superintendent's salary at Rs. 60 per mensem	720
2 Men for the Ghanis at Rs. 15 per mensem each	360
1 Boy for the Ghanis at Rs. 10 per mensem	120
1 Man for the Wheat at Rs. 15 per mensem	180
1 Boy for the wheat-grinding machine at Rs. 10 per mensem ..	120
1 Man for the rice-pounding machine at Rs. 15 per mensem ..	180
1 Boy for the rice-pounding machine at Rs. 10 per mensem ..	120
1 Teacher's salary for bee-keeping at Rs. 50 per mensem ..	600
Salary for 2 women for Gur-making at Rs. 10 per mensem each ..	240
1 Tapper's salary at Rs. 40 per mensem	480
1 Driver for the Cart at Rs. 20 per mensem	240
Feed for 6 Bullocks at Rs. 120 per mensem	1,440
Fuel for Gur-making for 6 months, at Rs. 15 per mensem ..	90
Sundries, Postage, Travelling expenses for workers at Rs. 25 per mensem	300
Total ..	5,190

The above amounts will be paid as grant-in-aid to the All-India Village Industries Association subject to the conditions (1) that the payments to the Association should be made against vouchers produced by it, (2) that the receipts from the sale of goods must be credited to Government and (3) that all the equipment and buildings will remain the property of Government and their charge will be handed over to Government, if the centre is closed for any reason.

ITEM. 89. Grants to needy skilled artisans and educated unemployed to start industries of their own.

Recurrent	..Rs. *Nil*	Non-recurrent ..	..Rs. 40,000
Total ..	.. ,, 40,000	Ultimate annual recurrent	.. ,, *Nil*

Remarks.—In furtherance of its policy of giving aid to indigenous industrial enterprises in the Province Government proposes to adopt a scheme for assisting educated young men who have been trained in a particular industry to set up in that industry or in business or trade

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connected therewith and those already in business or trade with a view to helping them to develop and expand their activities. Under this scheme payment of a grant or subsidy will be made—

(*i*) for any purpose to—

(*a*) an industrial concern with capital not exceeding Rs. 1,000,

(*b*) a cottage industry,

(*c*) educated young men (1) who have been trained in a particular industry to set up in that industry or business or trade connected therewith and (2) who are already in business or trade with a view to helping them to develop and expand their activities, and

(*ii*) for research and purchase of machinery to any individual ground of individuals or concern, other than those specified in (*i*) above, for (*a*) research provided the research is approved by the Government and the applicant undertakes to meet at least half the cost of research from his own resources if Government so desires and (*b*) purchase of machinery provided the industry in question is new or nascent.

Government proposes to lay down detailed terms and conditions by which payment of grants will be made. A provision of Rs. 40,000 has been made on this account.

		Rs.
Grand Total—43, Industries ..	Recurrent ..	27,250
	Non-recurrent ..	1,05,335
	Total ..	1,32,585

47, MISCELLANEOUS DEPARTMENTS.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 90. Appointment of a permanent leave reservist in the cadre of Inspectors of Factories.

Recurrent	.. Rs. 3,740	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,740	Ultimate annual recurrent ..	„ 4,080

Remarks.—Previous to the introduction of the Payment of Wages Act whenever an Inspector was allowed leave, his work was arranged for by re-distribution among the remaining Inspectors without requiring leave substitutes to be engaged for temporary periods. This course, however, is not now practicable without seriously affecting the efficiency of the Department whose work has enormously increased owing to the Payment of Wages Act and the increased number of complaints regarding wages, etc., which require in particular prompt investigation. On account of the absence on leave of two Inspectors the Factory Department will be short by two men till September 1939, while applications may be received from four or more Inspectors for shorter periods of leave in India during the succeeding two or three years after which the Chief Inspector of Factories is due to retire. Having regard to this leave position and the increased work which the Department has to face, Government considers that it would be in the best interest of the Department to have a permanent leave reservist in the Department on a fixed pay of Rs. 300 per mensem with Rs. 40 per mensem as conveyance allowance. The scale of pay will be subject to revision along with the scale of pay of other Junior Inspectors of Factories. It is proposed to sanction this post from the next year.

ITEM 91. Education, Medical aid and other forms of social amenities for industrial labour.

Recurrent	.. Rs. 27,000	Non-recurrent ..	.. Rs. 14,000
Total ..	.. „ 41,000	Ultimate annual recurrent ..	*

Remarks.—A Scheme for carrying on social welfare work among the mill hands in Bombay Ahmedabad and Sholapur has been undertaken by Government and it has been decided to employ social workers in all the three labour centres who are familiar with the work of labour welfare. In Bombay City workers are being induced to occupy the Worli Chawls where they are to be provided with amenities such as radios, a library, gymnasia, etc. Out of the provision of Rs. 1,00,000 made during the year 1938-39, it was intended to spend some amount for smaller centres also. The detailed items on which expenditure was proposed to be incurred are given below :—

(1) Training of social workers.

(2) Pay, etc., of social workers.

(3) Subsidising or starting libraries and reading rooms.

(4) Subsidising or starting physical culture and recreation centres.

(5) Preparation and publishing literature for the enlightenment of the industrial workers.

(6) Promotion of co-operative credit societies among workers.

(7) Training for alternative occupations and arrangements for supply of work for the relief of distress caused by unemployment.

2. In pursuance of the above programme, Government has sanctioned the appointment of a Labour Welfare Officer for Ahmedabad, and social workers have been appointed at Worli and DeLisle Road. In Bombay three recreation centres are being established of which one will be on the DeLisle Road and one each at Naigaum and at Worli. The cost of erection of the DeLisle Road pavilion has been provided for by a private donation and will be ready before the end of the financial year. The cost of the other two centres is being met by Government partly out of the current year's grant and partly next year's.

*Final details of pay, etc., are not ready.

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

The two pavilions are expected to be ready for occupation in May. A recreation centre similar to those proposed for Bombay and Ahmedabad will be established at Sholapur and a suitable site for the centre has been selected by the Collector. Furniture for the centres at Ahmedabad and Bombay, equipment for the gymnasia and cinematographs and libraries are being provided out of the current year's grant.

The cost of pavilions (including supervisory charges) is Rs. 24,000 each, and a provision of Rs. 59,000 has been made under 50, Civil Works, for the Sholapur Pavilion and for completing the two pavilions in Bombay. The expenditure of Rs. 41,000 (the balance of Rs. 1 lakh) is to be distributed approximately as follows :—

	Rs.	
Grant-in-aid for handspinning and weaving at Ahmedabad	8,000	(Non-recurrent).
Books	6,000	(do.).
	2,000	(recurrent).
Establishment and contingencies—		
3 Bombay Centres	15,000	(recurrent).
Ahmedabad	5,000	(recurrent).
Sholapur	2,500	(recurrent).
Grants to Social Welfare Institutions	2,500	(recurrent).

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM. 92. Grant to the Children's Aid Society, Bombay, for building a Children's Home at Chembur.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs.2,00,000
Total	,, 2,00,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The present institutional accommodation available for the administration of the Bombay Children Act is quite inadequate and it is imperative both for the present and future needs to increase the accommodation. At present Government pays substantial grants to several institutions in Bombay City. It is necessary to co-ordinate the activities of these bodies and at the same time to provide for a new school which will cater at minimum cost for the needs of the class of children dealt with under the Children Act. Government has had under consideration a proposal to establish a new school at Chembur, mainly agricultural in character, which will provide accommodation in the first instance for about 750 children. This school will serve the needs of most of the children detained under the Children Act, for the first few years and also of senior children who will stay on for purely agricultural education. The existing Junior Boys Home at Umarkhadi, Bombay, will be closed and the children transferred to the new Home. The Willingdon Boys' Home, Bombay, will no longer be utilized as a certified school for boys and all the boys in that School will also be transferred to the new Home. Similarly the David Sassoon Industrial School, Matunga, Bombay, will be utilised only for those children who show special aptitude for advanced industrial training, the other boys being catered for in the new school at Chembur.

2. The proposed new Home (including a School) will be managed by the Children's Aid Society, Bombay, under the control of Government. Government proposes to pay a grant of Rs. 2,00,000 to the Children's Aid Society, towards the cost of erecting the buildings necessary for starting the Home and the Society proposes to raise an additional sum of Rs. 2,00,000 for completing the scheme. The terms and conditions on which the grant should be paid to the Society will be settled hereafter.

3. The only alternative to the above proposal is for Government to undertake full responsibility for administering the Children Act which in no way will be financially advantageous.

		Rs.
Grand Total—47, Miscellaneous Departments ..	Recurrent ..	30,740
	Non-recurrent ..	2,14,000
	Total ..	2,44,740

50, CIVIL WORKS.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 93. Continuance of the Dohad Sub-division in Kaira and Panch Mahals Division.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,309
Total ..	.. „ 2,309	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In December 1936, Government created the Dohad Sub-division as a scarcity Sub-division. It was continued as such till the 31st October 1937. Since then it is being continued as an ordinary Sub-division. The present sanctioned period of the sub-division expires on the 28th February 1939. As some feeder roads of about 45 miles and incompleted irrigation scarcity works are to be completed, it is found absolutely necessary to continue this sub-division during the year 1939–40. The cost involved is Rs. 2,309 as detailed below :—

	Rs. per mensem.
2 Clerks at Rs. 30 each	60
1 Store Clerk	30
1 Peon	13
1 Tapali	13
1 Chowkidar	13
	129 × 12 =1,548
Add provision for increment	+17
	1,565
2 Overseers for 6 months on Rs. 62 per mensem each ..	744
	2,309

ITEM 94. Continuance of the Bijapur Division.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 23,200
Total ..	.. „ 23,200	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In September 1937, the Superintending Engineer, Southern Circle, submitted to Government a detailed report explaining the necessity for the immediate opening of the Bijapur Division. The Commissioner, Southern Division, strongly supported the Superintending Engineer. In view of the severe scarcity conditions in the Bijapur District and the Minor Irrigation Schemes undertaken there, Government after careful scrutiny sanctioned the reopening of the Bijapur Division on a temporary basis for one year with effect from the 1st February 1938. The item was brought to the notice of the Legislative Assembly by means of a supplementary demand—demand No. 16—in the year 1937–38. The Superintending Engineer has again approached Government for the continuance of the Division during next year for the following reasons :—

(*i*) There are about 25 major original works estimated to cost more than Rs. 16 lakhs now in progress in that Division. These require careful and frequent supervision.

(*ii*) Government have decided to build about 45 small tanks in the scarcity talukas of the Bijapur District. The work is spread over 9 talukas and will entail close and frequent inspection at various stages during the preparation of projects.

(*iii*) Government have sanctioned the construction of the following Bandharas :—

(*a*) at Hippargi, Taluka Sindgi, estimated to cost Rs. 13,490,

(*b*) at Ingalgi, Taluka Indi, estimated to cost Rs. 44,341,

(*c*) at Indi, Taluka Indi, estimated to cost Rs. 37,541,

and a tank at Nandargi, estimated to cost Rs. 1,51,908.

(*iv*) The surveys of the pick-up weir scheme at Shivyogmandir and Herkal over the Malaprabha and Ghatprabha rivers have been ordered to be undertaken.

(*v*) Investigation of a scheme for constructing a storage reservoir on the Don River has been sanctioned.

All the items stated above will require the presence of the Executive Engineer at Bijapur as it will not be possible either for the Executive Engineers at Belgaum and Dharwar to attend to that work in addition to their own, or to distribute the work at present done in the Bijapur Division between the Belgaum and Dharwar Divisions.

The Commissioner, Southern Division, strongly supports the Superintending Engineer's proposal. Government is satisfied that it is necessary to continue the Bijapur Division up to the 29th February 1940. The establishment sanctioned for the Divisional office will be the same as was voted by the Legislative Assembly in February 1938.

2. The cost involved during the year 1939-40 on account of the continuance of the Bijapur Division is as under :—

	Rs.
Pay of establishment	11,200
Allowances	6,400
Contingencies	4,600
Total ..	23,200

ITEM 95. Three Overseers on the temporary establishment in the Central Circle.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 3,048
Total ..	.. ,, 3,048	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Several important petrol tax works have been started in the Central Circle, and it was found that the existing permanent strength of the Bombay Subordinate Engineering Service in that Circle was quite inadequate to cope with the additional works. Three overseers were accordingly sanctioned for one year and the item was voted by the Legislative Assembly last year. The work in the Circle has in no way decreased and it is found necessary to continue the services of the three overseers for one year more.

ITEM 96. Proposal to make the temporary establishment in Sub-divisional offices of the Public Works Department permanent.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 1,51,000

Remarks.—The clerks and inferior servants in Sub-divisional offices of the Public Works Department are all on the temporary establishment though their services have always been required on a permanent basis. They should have really formed part of the permanent establishment from the very beginning like permanent clerks and inferior servants in Divisional and Circle offices of Executive Engineers and Superintending Engineers. The question of bringing them on to the permanent establishment was considered in the past but was dropped or postponed in view of the financial stringency on the ground that it would much enhance leave and pension charges if the establishment in question were maintained on a permanent footing. The effect has been that these low paid Government servants have been denied the benefits of leave and pension though their services are utilised exactly like those of men in permanent pensionable service. This has caused much hardship and discontent among the men concerned.

2. There are usually 3 clerks in a Sub-divisional office and their total number throughout the Province including those in the Electrical Circle is 243, out of which it is proposed to bring 215 clerks on to the permanent establishment with effect from the 1st April 1939 leaving 28 junior men in temporary posts as a margin for any possible reduction in establishment.

There are usually 3 inferior servants called a peon, a chowkidar and a tapali in a Sub-divisional office and their total number throughout the Province, including those in the Electrical Circle is 225, out of which it is proposed to make 186 men permanent with effect from the 1st April 1939 leaving 39 junior men on the temporary establishment to provide for any possible retrenchment in future.

3. There will be no extra cost on account of the pay of the men to be appointed to permanent posts, as their pay will be regulated in the prescribed scales as hitherto. On the other hand, the proposal to convert the temporary posts in question into permanent ones will yield a substantial saving in pay as it is intended to fix the starting pay of the clerks concerned on their promotion to the permanent establishment at the stage next below their present pay in the prescribed scales. The total saving thus expected in pay is about Rs. 10,000 per annum. The annual average cost of the establishment to be made permanent is Rs. 1,51,000 as shown below which will be met by a corresponding reduction in the total cost of the temporary establishment in the Public Works Department.

Number of posts.	Scale of pay. Rs.	Annual average cost Rs.
143 1st and 2nd clerks	30—5/3—80	80,652
72 3rd or store clerks	30—5/4—60	37,152
186 Inferior servants	13—17	33,480
		1,51,284
	say	1,51,000

There will, however, be some extra cost on account of the leave and pension charges of the staff to be made permanent. This is estimated to amount to Rs. 37,000 per annum ultimately.

ITEM 97. Proposal to bring temporary staff in the Electrical Branch of the Public Works Department on a permanent footing.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 89,700

Remarks.—The question of bringing the temporary staff in the Electrical Branch of the Public Works Department on a permanent footing has been engaging the attention of Government for some years past but it was postponed from time to time on account of the financial stringency as it involved increase in leave and pensionary charges.

2. The Electrical Branch is carrying out advisory, administrative and executive work. The advisory work consists of advising Government on all electrical matters in regard to the grant of licenses to private companies, persons and local bodies for the supply of electrical energy to the public and other matters connected therewith, such as the scrutiny of the conditions and rates of supply, methods of construction, etc., as also the revision of tariffs every seven years. The administrative work consists of the supervision of the working of the various electrical undertakings and the inspection of places of public amusement, mills, factories, power stations, etc., which have to be carried out in the interest of public safety. It also comprises the examination of and the grant of licenses and competency certificates to electrical contractors, electricians and wiremen. The executive work consists of the preparation of plans and estimates for electrical installations in Government buildings for the whole of the Province, and the supervision of such works when executed by contractors, and the maintenance of all installations, including the running of Government owned power stations.

3. The electrical industry is rapidly expanding in this Province. There is no doubt that the Electrical Branch will be required permanently and that its activities will be increasing in future. With the exception of a few subordinates such as clerks, draftsmen, etc. the whole subordinate establishment in the Electrical Branch is borne on the temporary establishment and it is quite unfair that this establishment should be treated as temporary and denied the privileges of permanent service although their appointments are really of a permanent nature and will continue to be so. It is therefore proposed to make the following temporary establishment permanent with effect from the 1st April 1939:—

Number of posts.	Scale of pay. Rs.	Annual average cost. Rs.
Office of the Electrical Engineer to Government—		
3 Clerks	60—4—100—3—160	3,348
2 Clerks	50—5/2—90	1,752
1 Peon	22	264

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

Number of posts.	Scale of pay.	Annual average cost.
	Rs.	Rs.
Electrical Division—		
21 Supervisors ..	.. 100—12—208—E.B.—12—352 —E.B.—12—460	60,480
4 Supervisors ..	.. 80—8—248	7,776
10 Clerks ..	.. 60—4—100—3—160	11,160
2 Clerks ..	.. 50—5/2—90	1,752
1 Storekeeper ..	.. 30—4—90—5/2—120	768
1 Sub-divisional Assistant Draftsman.	60—5/2—100	996
1 Sub-divisional Tracer	.. 25—2—55—3—70	576
3 Peons ..	.. 22	792
		89,664
	or, say	89,700

The annual average cost of this establishment amounts to Rs. 89,700 as shown above which will be met by a corresponding reduction in the cost of the temporary establishment of the Public Works Department.

4. As the present rates of pay of the above establishment (excepting the peons who will be made permanent on their present rates of pay) will be reduced by 16 per cent. on their being made permanent there will be an immediate saving of Rs. 16,600 on the cost of pay of that establishment as against increase of Rs. 22,400 in the cost of leave and pensionary charges.

5. The estimate of Rs. 89,700 referred to in paragraph 3 above includes an amount of Rs. 1,992 on account of two clerks in the office of the Electrical Engineer to Government, whose pay and allowances are debited to a separate major head, viz. "47, Miscellaneous Departments". A separate new item statement in respect of these clerks has not been included under the major head "47, Miscellaneous Departments" but the necessary provision for them has been made under that major head.

			Rs.
Grand Total—50, Civil Works ..	Recurrent	..	*Nil*
	Non-recurrent	..	28,557
	Total	..	28,557

52, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 98. Employment of additional sweepers for the Development Department Chawls.

Recurrent	..Rs.	3,564	Non-recurrent ..	..Rs.	*Nil.*
Total	.. "	3,564	Ultimate annual recurrent	.. "	3,564

Remarks.—With the additions and alterations carried out to the Development Department Chawls, during the current year, the progress of filling in the Development Department Chawls has been satisfactory. Up to November 1938, 183 chawls had been occupied out of the total number of 203. It is anticipated that 17 more chawls will be occupied during the year 1939-40. As a rule one sweeper is employed for every chawl opened for occupation. It is therefore proposed to appoint 17 additional sweepers—9 male and 8 female at Rs. 20 per mensem and Rs. 18 per mensem each respectively.

ITEM 99. Continuance of the appointment of Social Workers.

Recurrent	..Rs.	3,360	Non-recurrent ..	..Rs.	*Nil.*
Total	.. "	3,360	Ultimate annual recurrent	.. "	3,360

Remarks.—Four Social Workers were engaged for the Development Department Chawls to make social propaganda and to improve the habits of the tenants of these chawls and thus make the chawls clean and seemly. Subsequently 2 more posts were sanctioned for the same work. It is proposed to continue the services of the six social workers during the next and the following years. The amount required next year is Rs. 3,360 as shown below :—

	Cost for 12 months. Rs.
1 Social Worker on Rs. 75 per mensem	900
2 Social Workers on Rs. 50 per mensem each	1,200
1 Social Worker on Rs. 40 per mensem	480
1 Social Worker on Rs. 35 per mensem	420
1 Social Worker on Rs. 30 per mensem	360
Total ..	3,360

		Rs.
Grand Total—52, Bombay Development Scheme ..	Recurrent ..	6,924
	Non-recurrent ..	*Nil.*
	Total ..	6,924

57, *MISCELLANEOUS.*

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 100. Expenditure for fostering the growth of village panchayats.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,00,000
Total ..	.. „ 4,00,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Bombay Legislative Assembly has at present under its consideration a Bill No. XVI to amend the Bombay Village Panchayats Act, 1933. The Assembly referred the Bill to the Select Committee which has now submitted its report. Clause 4 of the Bill provides for the compulsory establishment of panchayats for every local area having a population of 2,000 or more and empowers Government to direct the establishment of a panchayat for any area having a population of less than 2,000. It appears that the number of villages having a population of 2,000 and over in this province is about 1,000 and that the cost of each election will amount to about Rs. 50. It will, therefore, be necessary for Government to incur an expenditure of Rs. 50,000 (Rs. 50×1,000) for village panchayat elections distributed as under :—

Rs. 20,000 for travelling allowance.

Rs. 30,000 for contingencies.

2. Clause 20 of the Bill provides for the appointment by Government of a Secretary for every panchayat. The question of employing trained rural reconstruction workers paid for from rural development grants as panchayat secretaries is under consideration. As the training of these workers will take some time, it is proposed to make a non-recurrent provision of Rs. 2,40,000 for salaries of secretaries during the next year. The salaries will not ordinarily exceed Rs. 20 per mensem per head.

3. In addition to the two provisions referred to above it will be necessary to give a grant of Rs. 110 to each newly started village panchayat so that they may have some initial amount to start with. A provision of Rs. 1,10,000 (Rs. 110×1,000) is required to be made in next year's budget on this account.

4. The total of the above items thus amounts to Rs. 4,00,000.

		Rs.
Grand Total—57, Miscellaneous	Recurrent ..	*Nil.*
	Non-recurrent ..	4,00,000
	Total ..	4,00,000

Grand Total of all heads charged to Revenue (excluding major works).	Recurrent ..	17,09,303
	Non-recurrent ..	30,33,929
	Total ..	47,43,232

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) UNPRODUCTIVE.

Ahmednagar Division.

Pravara River Works.

ITEM 101. Raising the waste weir at the Lake Arthur Hill for additional storage.

Recurrent	.. Rs.	*Nil.*	Non-recurrent	.. .. Rs.	12,500
Total ..	.. ,,	12,500	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The work is necessary to increase the storage capacity of the Lake Arthur Hill to meet the demand for water on the Pravara Left Bank Canal where two sugar companies have been established and propose to extend the area under sugarcane.

The work, which is estimated to cost Rs. 12,525, has been approved administratively in Government Resolution No. 1253/36, dated the 14th September 1938. The detailed plans and estimate thereof have been sanctioned by the Superintending Engineer, Deccan Irrigation Circle.

		Rs.
Grand Total—68, Construction etc. ..	Recurrent ..	*Nil.*
	Non-recurrent ..	12,500
	Total ..	12,500

70, *CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.*

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 102. Providing R. C. C. dust proof roof over the Middle Service Reservoir in the Poona Cantonment Water Works.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 20,943
Total	.. " 20,943	Ultimate annual recurrent	.. " *Nil.*

Remarks.—The existing galvanised corrugated iron sheet roof allows rain water and dust to enter the reservoir and pollute the pure water. This is because the roof is supported on flexible wire ropes and it sways and moves about each time the wind blows or a car passes. It is therefore proposed to replace it by a R. C. C. roof and prevent pollution as has been done in the case of the Upper and High Service Reservoirs.

2. The total amount of Rs. 20,943 is distributed as shown below :—

	Rs.
Works outlay	17,309
Establishment charges (Voted)	3,115
Tools and Plant charges	519
	20,943

In addition to Rs. 20,943 a charged expenditure of Rs. 1,039 will be incurred, the total estimated cost of the work being thus Rs. 21,982.

ITEM 103. Providing water supply to Ganeshkhind Road, Poona, under the Poona Cantonment Water Supply Scheme.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 26,422
Total ..	.. " 26,422	Ultimate annual recurrent	.. " *Nil.*

Remarks.—The estimate is for providing and laying 4″ diameter C. I. pipe (costing Rs. 18,743 inclusive of percentage charges at 27 per cent.) and for providing electric pump, engine house, sump well and elevated service reservoir (costing Rs. 8,989 inclusive of percentage charges at 27 per cent.) on Ganeshkhind Road, Poona. It has been agreed that the development of Ganeshkhind area would take place at once if water supply was laid on as the soil is suitable for building purposes. The residents in this area have at present to arrange for water in water carts and for want of proper water supply find it very difficult to live in the locality. Besides, nearly a lakh of people annually visit the famous Chaturshringi Temple situated on Ganeshkhind Road and they suffer very much for want of good drinking water which is hardly available in the hot season. Cases of even sun-stroke have occurred in the months of April and May. It is accordingly proposed to carry out the work of providing water supply. The consumption of water has been assumed at 50 gallons per head per day. The scheme would give a return of 4 per cent. clear profit after paying 5 per cent. interest charges on the expenditure, etc., and will therefore be remunerative.

The total amount of Rs. 26,422 is distributed as shown below :—

	Rs.	Rs.
Works outlay		21,836
C. I. pipe	14,758	
Electric pump, etc.	7,078	
	21,836	
Establishment charges (Voted)		3,931
Tools and Plant charges		655
		26,422

In addition to Rs. 26,422, a charged expenditure of Rs. 1,310 will be incurred, the total estimated cost of the work being Rs. 27,732.

70, CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 104. Providing and fixing meters to the existing connections in the Bazar area, Poona Cantonment Water Works.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 8,264
Total ..	.. „ 8,264	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The provision is intended to fix 200 additional meters on the existing connections in the Bazar area of the Poona Cantonment. The total number of meters to be installed is 841 at an estimated cost of Rs. 35,560 (inclusive of percentage charges at 27 per cent.) and it is proposed to provide 200 meters every year for the first three years commencing with the year 1939–40, the balance being provided during the fourth year. By fixing these meters, waste of water will be prevented. Rent at the usual rate, i.e. Rs. 6 per annum (per ½" meter as provided in this case) will be levied and this will cover the interest on the capital outlay and all maintenance charges. Revenue will thus increase by the installation of these meters.

2. The total amount of Rs. 8,264 is distributed as shown below :—

	Rs.
Water outlay	6,830
Establishment charges (Voted)	1,230
Tools and Plant charges	204
	8,264

In addition to Rs. 8,264, a charged expenditure of Rs. 410 will be incurred, the total cost of providing 200 meters being thus Rs. 8,674.

		Rs.
Grand Total—70, Capital outlay on Improvement of Public Health.	Recurrent ..	*Nil.*
	Non-recurrent ..	55,629
	Total ..	55,629

80, BOMBAY DEVELOPMENT SCHEME.

BACK BAY RECLAMATION.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 105. Construction of a 50′ wide road south of the Parsee Gymkhana.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 20,200
Total ..	.. ,, 20,200	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—There is an area admeasuring 55,000 square yards immediately to the west of the Marine Lines Station in Block No. I of the Back Bay Reclamation Scheme. The layout plan of Blocks Nos. I and II provides for the construction of two roads each 50′ wide to the north and south of this area. The road to the south of this area will be constructed next year. In order to dispose of the plots it is necessary to construct the road on the north side also. It is proposed to undertake the work next year. The work is estimated to cost Rs. 25,000 approximately.

ITEM 106. Construction of the remaining length of the 120′ wide road (Jamshedji Tata Road) in Block No. II.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 25,250
Total ..	.. ,, 25,250	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—A portion of the diagonal 120′ wide road in Block No. II from the Churchgate Street to the 80′ wide east to west road in that Block has been completed and a further length of about 850′ remains to be completed. This is an important shopping road and it is considered that the construction of this remaining length will help to dispose of the plots fronting this road. It is accordingly proposed to undertake the work during the next financial year. The work has been approved by the Standing Advisory Committee for the Back Bay Reclamation Scheme. It is estimated to cost Rs. 50,000 approximately.

ITEM 107. Laying storm water drains along the 40 and 50 feet wide roads in the south-west corner of Block No. II.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 7,575
Total ..	.. ,, 7,575	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The sanctioned layout plan of Blocks Nos. I and II of the Back Bay Reclamation Scheme provides for the construction of a road 50′ wide and of two small lengths of roads each 40′ wide in the south-west corner of Block No. II. In accordance with the programme of development approved by the Standing Advisory Committee for the Back Bay Reclamation Scheme and Government, these short lengths of roads are to be constructed during the next financial year. The underground sewers along these roads will be completed during this year and the construction of storm water drains will be undertaken during next year. The work is estimated to cost Rs. 15,000 approximately.

ITEM 108. Construction of sewers and accessories along roads to the west of the Marine Lines Station.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 20,200
Total ..	.. ,, 20,200	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The layout plan of Blocks Nos. I and II of the Back Bay Reclamation provides for the construction of roads each 50′ wide on the north and south of the area behind

the Marine Lines Railway Station and of a 40′ wide road on the east of the area. Before the roads can be constructed, it is necessary to provide underground sewerage works along these roads. It is accordingly proposed to provide the necessary sewerage arrangements during the next financial year. The work is estimated to cost Rs. 40,000 approximately.

		Rs.
Grand Total—80, Bombay Development Scheme ..	Recurrent ..	*Nil.*
	Non-recurrent ..	73,225
	Total ..	73,225

Grand Total of all heads not charged to revenue ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,41,354
	Total ..	1,41,354

STATEMENT F

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1939-40.

Abstract of New Major Works under the head "50, Civil Works".

	Expenditure during 1939-40.
	Rs.
Administration of Justice	3,43,000
Jails	87,700
Police	16,000
Medical	3,25,000
Industries	46,000
Miscellaneous Departments	88,500
Communications	90,000
Total ..	9,96,200

List of New Major Works for 1939–40 under the head 50, Civil Works.

Executive Division.	Locality.	Name of work.	Estimated cost.	Provision proposed in 1939-40.	Remarks.
		ADMINISTRATION OF JUSTICE.	Rs.	Rs.	
		Home Department.			
1 Presidency.	Bombay ..	Extension of the High Court buildings.		3,43,000	It is proposed to construct a new building consisting of a ground and three upper floors at the rear of the High Court building and connected with the main building for housing the office of the Administrator General and the Receiver of the High Court and for letting out as chambers for counsel. If a City Civil Court which is under consideration, is established, it will be housed in this building.
				3,43,000	
		JAILS.			
		Home Department.			
2 Nasik ..	Nasik ..	Construction of a New Sub-Jail at Nasik.	80,000	40,000	The existing Sub-Jail is old and insanitary and its abandonment was proposed many years ago. A new Sub-Jail is most urgently needed.
3 Kaira and Panch Mahals.	Nadiad ..	New sub-jail	47,700	47,700	The existing sub-jail is inadequate and unsuitable for its purposes.
				87,700	
		POLICE.			
		Home Department.			
4 Presidency.	Bombay ..	Provision of a patients' lift at the Northcote Police Hospital, Bombay.	16,701	16,000	The Northcote Police Hospital building consists of four floors including the ground floor. The operation theatre is located on the first floor, while there are wards on all the four floors. Great inconvenience is felt at present particularly when patients have to be carried to the wards from the operation theatre or when inpatients have to be transported to and from their wards. Serious cases cannot be taken upstairs at once without considerable risk. The staff of the hospital also feel the strain when, in the discharge of their duties, they have to go up and down the building several times a day. All modern hospitals in Bombay City have been provided with lifts and a similar arrangement at the Police Hospital will afford a much-needed convenience both to the patients and the staff alike.
				16,000	
		MEDICAL.			
		General Department.			
5 Poona ..	Poona ..	Quarters for 48 attendants at the Central Mental Hospital, Yeravda.	47,513	47,500	About 50 servants are not yet provided with quarters in the compound of the Central Mental Hospital, Yeravda. The duties of the servants of this Hospital are such that their presence in the Hospital compound is essential. The construction of the proposed additional block of quarters for 48 servants is therefore an urgent necessity.
6 Thana ..	Thana ..	Providing additional accommodation for patients and improving the sanitary conditions at the N. M. Mental Hospital, Thana.	77,575	77,500	The proposed work of providing additional accommodation and improving the sanitary conditions at the N. M. Mental Hospital, Thana, is essential and urgent, as there is overcrowding of patients and the present sanitary conditions are not satisfactory.
7 Kaira and Panch Mahals Division.	Kaira District (Exact locality yet to be settled).	Construction of an Ayurvedic teaching school with an attached hospital.	1,00,000	1,00,000	In order to encourage the teaching of the Ayurvedic system of medicine in this Province Government has decided to open two schools for imparting instruction in this system of medicine—one in Gujarat and the other in the Karnatak—next year. A small hospital will be attached to each school in order to provide clinical material for the students undergoing training in the schools.
8 Belgaum Division.	Belgaum ..	Do. ..	1,00,000	1,00,000	
				3,25,000	
		INDUSTRIES.			
		General Department.			
9 Thana ..	Khar ..	Construction of buildings etc. for a tanning school at Chamdewalaki wadi at Khar —2nd stage.	33,151	33,000	The second stage of the tanning and leather working schools will be reached in the next financial year and hence for the proper functioning of the schools, the proposed works are absolutely necessary.
10 Ahmedabad.	Ahmedabad.	Construction of additional rooms for Electrical Engineering Laboratory in connection with the apprentice scheme.	13,000	13,000	The apprentice scheme sanctioned in December 1936, will reach next year the stage when the establishment of an Electrical Engineering Laboratory will be absolutely necessary, there being no facility available in the R. C. Technical Institute for teaching electrical engineering.
				46,000	

Executive Division.	Locality.	Name of work.	Estimated cost.	Provision proposed in 1939-40.	Remarks.
			Rs.	Rs.	
		Miscellaneous Departments.			
11 Electrical.	....	Taking over of electric installations in Government residential and non-residential buildings in the Province from the Electric Supply Companies.	49,500	49,500	With a view to having a uniform policy, Government in 1936 directed that all cases in which electric installations have been provided in Government residential buildings by the local electric supply companies on condition that the occupants of the bungalows pay rent to the companies should be examined. After considering the Electrical Engineer's report, Government decided to take over such installations in Government residential and non-residential buildings with effect from 1939-40. The installations now number 70 and the cost of taking them over amounts to Rs. 49,500 as detailed in the accompanying statement.
12 Sholapur	Sholapur ..	Construction of a pavilion in connection with social amenities for industrial labour.	24,000	24,000	As part of the scheme of social welfare work among the mill hands in Bombay, Sholapur and Ahmedabad three recreation centres with necessary pavilions are being provided in Bombay. A similar recreation centre with the necessary equipment is proposed to be established at Sholapur during 1939-40.
13 Ahmedabad.	Ahmedabad.	Construction of a workshop ..	15,000	15,000	As in Bombay and Sholapur a scheme for the welfare of the the Industrial population at Ahmedabad has been undertaken by Government. At Ahmedabad it is proposed *inter alia* to provide subsidiary occupation for workmen and their dependents in the form of hand-spinning and hand-weaving etc. It is accordingly proposed to provide during 1939-40 a workshop with necessary equipment at Ahmedabad.
				88,500	
		Communications *Public Works Department.*			
14 Kaira and Panch Mahals.	Kaira Town.	Protection to Kaira town by pitching at the north-west corner of Kaira Fort wall.	28,000	28,000	For the protection of Kaira town and the Kaira Mehmedabad road from floods in the Watrak river four groynes were constructed in 1929. Two of these groynes were, however, washed away during the heavy floods of 1933. Certain repairs were then carried out. Again the heavy floods of 1937 washed away two groynes and caused considerable damage to the surrounding areas. With a view to save the town from the ravages of floods, Government ordered the construction of a R. C. C. groyne in the river and filling in the north-west corner of the town with gunny bags of dry cement concrete at an estimated cost of Rs. 19,981 as this would *at least* protect the town from the immediate danger of floods. The work was completed before July last. Further urgent measures are absolutely necessary to ensure the safety of the town. Though the north-west corner of the Fort-wall surrounding the town has been protected with the filling of cement concrete and rubble stone pitching, there is a portion of about 600 feet of the wall on the west side close to this corner which is also in need of immediate protective measures. It was once felt that by constructing suitable groynes and deflecting the current towards the north, this portion of the wall could be made safe, but as the effect of the groynes hardly extends a couple of 100 feet, it would need a series of groynes at a vast expenditure. It is therefore proposed to complete the protective measures directly by protecting the undermined foundations of the wall with heavy rubble pitching at an estimated cost of Rs. 28,000, which is unavoidable and does not admit of being postponed.
15 Kaira and Panch Mahals.	Kaira town.	Constructing a diversion of Kaira-Mehmedabad road at Kaira town.	12,000	12,000	The groynes referred to above were meant to afford protection to the Kaira-Mehmedabad road also against scouring by the Watrak river. This is not, however, possible at a small expenditure. The final solution of the problem lies in diverting the road beyond the Hanuman Temple hillock at an expenditure of Rs. 12,000.

Serial No.	Name of building.	Cost of electric installation.	Total.
	Police.	Rs.	Rs.
32	Office of the Sub-Inspector of Police, Thana	215	
33	Thana Mahal Lock-up, Thana	257	
34	Bungalow of the District Superintendent of Police, Jalgaon	1,023	
35	Bungalow of the Assistant Superintendent of Police, Jalgaon	374	
36	Principal's bungalow, Police Training School, Nasik	998	
37	Bungalow of the District Superintendent of Police, West Khandesh, Dhulia ..	1,119	
38	City Police Sub-Inspector's office "A" Division, Sholapur	158	
39	Sergeant's quarters, Police Lines, Belgaum	246	
40	Home Inspector's quarters, Police Lines, Belgaum	259	
41	Police Sub-Inspector's quarters, Police Lines, Belgaum	278	
42	Police Sub-Inspector's quarters, Cantonment, Belgaum ..	89	
43	Bungalow of the District Superintendent of Police, Dharwar	1,438	
44	Office of the City Sub-Inspector of Police and City Police Lines, Dharwar ..	1,030	7,484
	Education.		
45	Principal's quarters, Training College, Dhulia	208	
46	Superintendent's quarters, Training College, Dhulia	305	
47	Head Master's quarters, Sirdar's High School, Belgaum	253	
48	Principal's bungalow, Karnatak College, Dharwar	811	
49	Vice Principal's bungalow, Karnatak College, Dharwar	877	
50	Demonstrator's quarters, Karnatak College, Dharwar	308	
51	Lecturer's quarters, Karnatak College, Dharwar	268	
52	Training College for men (General Hall), Dharwar	115	3,145
	Medical.		
53	Civil Surgeon's bungalow, Jalgaon	563	
54	Civil Surgeon's bungalow, Dhulia	699	
55	Woman Sub-Assistant Surgeon's quarters, Civil Hospital, Dhulia.. ..	131	
56	Senior Sub-Assistant Surgeon's quarters, Civil Hospital, Dhulia	121	
57	Junior Sub-Assistant Surgeon's quarters, Civil Hospital, Dhulia	121	
58	Civil Surgeon's bungalow, Dharwar	749	2,384
	Civil Works and Communications.		
59	Assistant Engineer's bungalow, Jalgaon	551	
60	Executive Engineer's bungalow, Nasik Division, Nasik	1,034	
61	Assistant Engineer's bungalow, Dhulia	219	
62	Bungalow of the Superintending Engineer, Southern Circle, Belgaum ..	647	
63	Office of the Superintending Engineer, Southern Circle, Belgaum	318	
64	Executive Engineer's bungalow, Belgaum Division, Belgaum	468	
65	Quarters of Head Clerk of the Superintending Engineer, Southern Circle, Belgaum	240	
66	Travellers' bungalow (Communication), Belgaum	403	
67	Travellers' bungalow (Communication), Dharwar	445	
68	Executive Engineer's bungalow, Dharwar Division, Dharwar	844	
69	Quarters of the Sub-divisional Officer, P. W. D., Viramgam	237	
70	Office of the Sub-divisional Officer, P. W. D., Viramgam	450	5,856
	Grand Total ..	.... say	49,451 49,500

STATEMENT G

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1938-39 FROM SAVINGS.

25, *GENERAL ADMINISTRATION.*

ITEM 1. Additional clerk in the Political and Services Department.

	Rs.
Expenditure sanctioned in 1938-39	186
Annual average cost	912

Remarks.—It has been found that the File Bureau in the Political and Services Department with its present strength is not able to cope with the heavy work in its various sections satisfactorily. The increase in the work is mainly due to the transfer to this Department of certain additional subjects from the 1st April 1937. It has therefore been decided to engage an additional clerk in the Lower Division of this Department with effect from the 1st December 1938.

ITEM 2. Additional clerk in the office of Mamlatdar, Poona City taluka.

	Rs.
Expenditure sanctioned in 1938-39	330
Annual average cost	528

Remarks.—In January 1937 Government sanctioned the employment of one clerk in the grade of Rs. 25—5/2—55 temporarily for one year in order to cope with the very heavy work in the office of the Mamlatdar, Poona City taluka. As the increase in the work was found to be of a permanent nature, the temporary post was continued and later made permanent from 1st April 1938.

ITEM 3. Conversion of the post of Under Secretary to Government, General and Educational Departments into a post of Deputy Secretary temporarily for two years with effect from the 7th August 1938.

	Rs.
Extra expenditure sanctioned in 1938-39 .. .. .. about	350
Annual average cost	600

Remarks.—Owing to the different educational schemes launched by Government the work of the Educational Department has increased enormously. It has therefore become necessary to have an officer in the Educational Department conversant with the various schemes and with a higher status than the Under Secretary so that more responsible powers could be delegated to him and he could devote himself more exclusively to educational matters. A temporary post of Deputy Secretary to Government has accordingly been created in the General and Educational Departments for two years, in the first instance, and the post of Under Secretary in these Departments has been temporarily held in abeyance during that period. Messrs. Wood and Abbott had in their report also criticised the fact that the Secretary to Government in the Educational Department who is an I.C.S. officer has to deal with subjects other than Education and thus has responsibilities to more than one Minister. They recommended that the Secretary to Government, Educational Departmet, should have a much longer tenure than at present and that he should devote his undivided attention only to education. This Government agreed with this view generally and informed the Government of India that they had decided to create a temporary post of Deputy Secretary in special charge of education. The officer appointed to that post is getting the same pay as he would have drawn as Under Secretary, viz., his grade pay in the Provincial Civil Service, the only difference being that as Deputy Secretary he draws special pay at the higher rate of Rs. 200 per mensem instead of Rs. 150 which he would have drawn as Under Secretary.

ITEM 4. Additional clerk in the office of the Mahalkari of Jhalod, Broach and Panch Mahals district.

	Rs.
Expenditure sanctioned in 1938-39	60
Annual average cost	528

Remarks.—In 1932 Government reduced the office staff of the Mahalkari of Jhalod from 1 aval karkun and 5 clerks to 1 aval karkun and 3 clerks as a measure of economy. This reduction has lowered considerably the efficiency of the office which is finding it increasingly difficult to cope with the work. Government has accordingly added to that office a post of clerk in the grade of Rs. 25—5/2—55.

25, GENERAL ADMINISTRATION—concld.

ITEM 5.—A temporary part-time post of translator in the office of the Oriental Translator to Government.

	Rs.
Expenditure sanctioned in 1938-39	400
Annual average cost	1,200

Remarks.—As it was considered necessary to strengthen the Urdu section of the office of the Oriental Translator to Government owing to increase of work in that section, a part-time post of an additional Urdu translator has been created in that office on a pay of Rs. 100 a month for a period of one year from the 1st November 1938.

	Rs.
Grand Total—25, General Administration ..	1,326

27, ADMINISTRATION OF JUSTICE.

ITEM 6. Continuance for one year from 1st March 1939 of the temporary clerk engaged for the Honorary Magistrates at Nadiad.

	Rs.
Expenditure sanctioned in 1938-39	140
Annual average cost	564

Remarks.—Prior to the appointment of two Honorary Magistrates at Nadiad in June 1938, there were two Benches of Honorary Magistrates—A Bench trying Municipal cases and B Bench empowered with Second Class powers. A clerk of the Nadiad Municipality was doing the clerical work of A Bench and as B Bench used to sit only for three days in a week, a clerk of the office of the Mamlatdar at Nadiad was deputed to work in that Court.

The new Honorary Magistrates have been invested with First Class powers and they have been entrusted with the work of two police stations. They hold their courts each for three days in a week from 5 to 6 hours every day. It was, therefore, necessary to engage a whole-time clerk for taking down depositions and do any other work. A temporary clerk on Rs. 25—5/2—55 was accordingly sanctioned in September 1938.

	Rs.
Grand Total—27, Administration of Justice ..	140

29, POLICE.

ITEM 7. Two additional police constables for watch and ward duty at the new wharf at Sewri in Bombay.

	Rs.
Expenditure sanctioned in 1938-39	308
Annual average cost	1,003

Remarks.—The Trustees of the Bombay Port Trust decided to open a new wharf for petrol and kerosene at Sewri from 1st November 1938 and requested the Government of Bombay for the services of two additional police constables for watch and ward duty at that place. As the entire cost of the watch and ward establishment in the Bombay Harbour is recoverable from the Bombay Port Trust, Government sanctioned the employment of the two constables with effect from 1st November 1938. The recoveries which will be made from the Bombay Port Trust on account of the cost of these constables will be credited to Government under the head "XXIII—Police—Receipts".

	Rs.
Grand Total—29, Police ..	308

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37, EDUCATION.

ITEM 8. Conversion of the part-time post of Actuarial Science at the Sydenham College of Commerce and Economics, into a full-time, Bombay Educational Service Class II post.

	Rs.
Expenditure sanctioned in 1938-39	2,468
Annual average cost	4,116

Remarks.—The subject of Actuarial Science was being taught at the Sydenham College by a part-time Professor till last year. As there are very few actuaries in this Province it has been very difficult to secure the services of one to teach the subject in the college, and Government had to pay Mr. Vaidyanathan who was appointed to the part-time post, first on the scale of Rs. 400—40—600 and then at Rs. 750 per mensem. This pay was, however, reduced to Rs. 500 per mensem in the general cut in pay introduced in 1931. Mr. Vaidyanathan resigned the post in 1937 and it was advertised on a pay of Rs. 350 per mensem. Only three candidates applied for it and out of them Mr. G. S. Diwan who was in Government service as Assistant Lecturer in Mathematics, Elphinstone College, Bombay, was the best. He was appointed to the part-time post on probation for one year with permission to do private practice. From this year the subject of Mathematics has been introduced in the courses for the B. Com. degree and with a view to economy instead of having two posts one of a part-time Professor of Actuarial Science and another of a lecturer or assistant lecturer in Mathematics the part-time post of Professor of Actuarial Science on Rs. 350 per mensem was converted into a full-time post in the Bombay Educational Service Class II scale of pay of Rs. 170—10—250—Efficiency Bar—15—400—Efficiency Bar—20—500 for teaching both Actuarial Science and Mathematics. Mr. Diwan was then appointed to it on a starting pay of Rs. 295 per mensem with effect from 20th June 1938. There has thus been a saving of Rs. 460 during the current year and also an ultimate saving of Rs. 84 per annum as the average monthly cost of the Bombay Educational Service Class II scale of pay is about Rs. 343. The conversion of the post has thus caused a saving not only in the cost of the post itself but has also saved the extra expenditure that would have been incurred on an additional post of a lecturer or assistant lecturer in Mathematics.

	Rs.
Grand Total—37, Education ..	2,468

38, MEDICAL.

ITEM 9. Grant-in-aid to the Co-operative Hospital, Hubli.

	Rs.
Expenditure sanctioned in 1938-39	1,500
Annual average cost	1,500

Remarks.—The Honorary Secretary of the Co-operative Society, Hubli, had applied for a recurring grant of Rs. 5,000 per annum for the Co-operative Hospital, Hubli. The hospital was reported to be doing good work. As the finances of the society were unable to cope with the expenditure, Government sanctioned a grant-in-aid of Rs. 1,500 per annum for a period of three years commencing from 1938-39.

ITEM 10. Grant-in-aid to the Wai Municipal Dispensary.

	Rs.
Expenditure sanctioned in 1938-39	600
Annual average cost	600

Remarks.—The Wai Municipality used to get a grant of Rs. 550 per annum for its dispensary, but the grant was discontinued from the year 1915-16. The Municipality had applied for a recurrent grant of Rs. 1,000 per annum for its dispensary. Government sanctioned a grant of Rs. 600 per annum.

ITEM 11. Additions and alterations to the Maternity Ward, Civil Hospital, Belgaum.

	Rs.
Expenditure sanctioned in 1938–39	419
Annual average cost	862

Remarks.—As there was over-crowding in the maternity section of the Civil Hospital, Belgaum, Government approved administratively the work of extension of the present maternity ward so as to provide additional accommodation of ten beds at an estimated cost of Rs. 5,052. The cost of the work was to be met from the Surgeon General's discretionary grant for minor works under '50–Civil Works—Provincial' for 1938–39. The following recurrent and non-recurrent expenditure involved in the opening of ten additional maternity beds was also sanctioned by Government :—

Recurrent expenditure.		Annual cost to Government.
Staff—		Rs.
1 Nurse (scale of pay Rs. 40—5/2—60) *plus* Rs. 13 per mensem as boarding, clothing and washing allowance. Annual average cost Rs. 828—*Less* half the cost to be borne by the Nursing Association	—414	
	414	414
1 Female ward servant at Rs. 15 per mensem		180
1 Female ward sweeper at Rs. 14 per mensem		168
Total ..		762
Contingencies—		
Increase in the grant for medicines		50
Increase in the grant for clothing to patients		50
Total recurrent expenditure ..		862

Non-recurring expenditure.	Cost to Government.
	Rs.
10 cots with cradles at Rs. 30 each (approximately) ..	300
10 lockers at Rs. 12 each	120
5 screens at Rs. 8 each	40
Clothing for patients	100
Total non-recurrent expenditure ..	560

The extension of the maternity wards is under construction and the new extension is likely to be ready for occupation by the end of March 1939. Out of the extra recurrent and non-recurrent expenditure mentioned above, the following expenditure will be incurred during the current financial year :—

	Rs.
Recurrent expenditure—	
Moiety towards the pay of 1 nurse appointed with effect from 1st September 1938	159
Non-recurrent expenditure—	
Cost of 10 lockers at Rs. 12 each	120
Cost of 5 screens at Rs. 8 each	40
Clothing	100
Total ..	260

The cots were purchased in 1937–38.

The appointment of the nurse has been sanctioned with effect from 1st September 1938 as the number of maternity patients is already excessive.

38, *MEDICAL*—concld.

ITEM 12. Construction of a Silver Jubilee Maternity Hospital in the compound of the Civil Hospital, Jalgaon.

	Rs.
Expenditure sanctioned in 1938-39	52
Annual average cost	654

Remarks.—As there was no proper accommodation, the construction of a Silver Jubilee Maternity Hospital of ten beds in the compound of the Civil Hospital, Jalgaon, was administratively approved by Government at a cost of Rs. 26,990. The funds required for the construction were met from the amount allotted for this purpose from the Silver Jubilee Fund. The following recurrent expenditure on account of the additional staff for the Maternity Hospital was also sanctioned by Government:—

	Annual cost to Government, Rs.
(1) *Half cost of the pay of the nurse (scale Rs. 35—3—45 *plus* Rs. 15 and Rs. 2-8-0 per mensem as messing and uniform allowances respectively). Average cost Rs. $\frac{57}{2}$ per mensem or Rs. $\frac{684}{2}$ per annum	= 342
(2) One female attendant @ Rs. 15 per mensem	180
(3) One female sweeper @ Rs. 11 per mensem	132
	654

* Half cost will be borne by the Nursing Association, Jalgaon.

The Maternity Hospital is under construction and is expected to be ready by the end of February 1939. Expenditure during the year will therefore be for one month only as follows:—

	Rs.
(*i*) Grant to the Nursing Association, Jalgaon, on account of half the pay and allowances of the Nurse	26
(*ii*) Pay of female attendant @ Rs. 15 per mensem	15
(*iii*) Pay of female sweeper @ Rs. 11 per mensem	11
	52

ITEM 13. Grant-in-aid to Satara District Nursing Association.

	Rs.
Expenditure sanctioned in 1938-39	618
Annual average cost	618

Remarks.—The Satara Civil Hospital had a nursing staff of one midwife paid by the Satara Branch of the Countess of Dufferin Fund and one nurse paid by the Satara District Nursing Association. The local branch of the Countess of Dufferin Fund proposed to withdraw its midwife as the body was not self-supporting and for the same reason the Satara District Nursing Association gave notice to Government either to set them free from their moral obligation to provide nursing at the Civil Hospital or to pay a grant-in-aid of Rs. 756 per annum. The Association agreed to maintain two nurses at the Hospital provided a grant-in-aid of Rs. 618 per annum was paid to it by Government. A grant-in-aid of Rs. 618 per annum subject to revision at the time of triennial revision of grants-in-aid to other Nursing Associations has been sanctioned to the Association with effect from the current year.

ITEM 14. Three additional probationer nurses at the B. J. Hospital for Children, Bombay.

	Rs.
Expenditure sanctioned in 1938-39	1,294
Annual average cost	2,215

Remarks.—On account of the inadequacy of the nursing staff at the B. J. Hospital for Children, Government has sanctioned the appointment of three additional probationer nurses for the hospital at an estimated cost of Rs. 2,215 per annum. The nurses are supplied by the J. J. Hospital Nursing Association.

	Rs.
Grand Total—38, Medical ..	4,483

43, INDUSTRIES.

ITEM 15. Appointment of an additional clerk at the Victoria Jubilee Technical Institute, Bombay, in connection with the Apprentice Scheme.

	Rs.
Expenditure sanctioned in 1938-39	100
Annual average cost	872

Remarks.—Government inaugurated with effect from April 1937 the Apprentice Scheme for training of educated young men in industries with a view to relieving unemployment. The existing single clerk employed at the Victoria Jubilee Technical Institute in connection with the apprentice scheme was quite unable to cope with the growing volume of clerical work. Government accordingly sanctioned the appointment during 1938-39 of one additional clerk at the Institute in the scale of Rs 50—5/2—90.

ITEM 16. Three temporary clerks for the office of the Director of Industries.

Expenditure sanctioned in 1938-39	Rs. 925
Annual average cost	„ 2,664

The present clerical strength of the office of the Director of Industries was found to be inadequate to cope with the increasing work arising from extended activities of the Department. The Director of Industries had approached Government for six additional clerks. Government however sanctioned three on pay of Rs. 50—5/2—90 each up to the end of February 1939, in the first instance.

	Rs.
Grand Total—43, Industries ..	1,025

47, MISCELLANEOUS DEPARTMENTS.

ITEM 17. Additional temporary establishment of two clerks and two peons for the Factory Inspection Department, Ahmedabad.

	Rs.
Expenditure sanctioned in 1938-39	182
Annual average cost	1,656

Remarks.—In view of the increase in work consequent upon the introduction of the Payment of Wages Act and the wide extension to hundreds of notified factories of both the Factories and the Payment of Wages Acts, the Senior Inspector of Factories, Ahmedabad, requires an addition to his office staff. As the existing staff is quite unable to cope with the increasing pressure of work in the office Government has sanctioned the following additional staff in the Factory Inspection Department, Ahmedabad, from the 3rd January 1939 till the 29th February 1940 in the first instance :—

2 clerks in the grade of Rs. 25—5/2—75.

2 peons at Rs. 17 per mensem each.

ITEM 18. Additional clerk on the temporary establishment in the office of the Commissioner for Workmen's Compensation, Bombay.

	Rs.
Expenditure sanctioned during 1938-39	250
Annual average cost	876

Remarks.—The work of Government for the amelioration of the conditions of the working classes is becoming more and more known to all classes of workers. This has also affected the office of the Commissioner for Workmen's Compensation, Bombay. The number of communications from workers received in that office has considerably increased, so also the visits paid by them. The staff of the Commissioner for Workmen's Compensation consists of one Senior

Clerk, two clerks and one Bailiff. There has been no increase in this number since 1927. An entirely new duty has been entrusted to that office owing to the Payment of Wages Act under which the Commissioner for Workmen's Compensation is the authority for deciding cases under the Act arising in Bombay City and the Suburban Districts. This has necessitated the Head Clerk and the two clerks spending a longer time in Court with the result that excessive overtime has been necessary to cope with the office work. With a view to relieving the pressure, Government has sanctioned the appointment of an additional clerk in the Commissioner's office in the grade of Rs. 50—5/2—90, from the 1st October 1938, for a period of one year in the first instance.

ITEM 19. Appointment of a clerk in the office of the Labour Officer, Bombay.

		Rs.
Expenditure sanctioned in 1938-39	.. .. ..	50
Annual average cost	.. ..	918

Remarks.—The Labour Officer, Bombay, has one Assistant to help him in his work but no clerk. He has found it most difficult to maintain the records without which it is not possible for him to write his weekly diaries, monthly reports and also compile his annual report. This work is at present done by the Labour Officer with the help of his Assistant who has also to do typing work. Since the 1st April 1937, the jurisdiction of the Labour Officer has been extended to textile factories in the district of Thana as well as soap and glass factories within the city and suburbs of Bombay. The statistical work and the correspondence work of the Labour Officer now require the services of a permanent clerk. The Labour Officer will also have to deal with cases under the new Trade Disputes Act. Government has accordingly sanctioned the appointment of a clerk in his office from the 1st February 1939, in the scale of pay of Rs. 50—5/2—90.

ITEM 20. Appointment of a clerk in the office of the Backward Class Officer in the scale of Rs. 25—5/2—55.

Expenditure sanctioned in 1938-39	.. ..	.. Rs.	110
Annual average cost	.. .. ..	.. ,,	528

Remarks.—The Juvenile Branch was established in 1934 to deal with the problem of the care and treatment of juvenile delinquents and destitutes. In order to cope with the work of the Branch a post of a clerk in the scale of Rs. 80—5/2—95 was sanctioned with effect from the 1st April 1936. The work has enormously increased and to cope with the increasing work of the Branch an additional clerk was absolutely necessary. Government therefore sanctioned a post of a clerk in the scale of Rs. 25—5/2—55 from the 1st October 1938.

	Rs.
Grand Total—47, Miscellaneous Departments ..	592

50, CIVIL WORKS.

ITEM 21. Revival of three leave reserve posts on the cadre of Divisional Accountants.

Expenditure sanctioned during 1938-39	.. ..	.. Rs.	360
Annual average cost	.. ..	.. ,,	6,948

Remarks.—Three posts of Divisional Accountants representing a leave reserve on the cadre of Divisional Accountants were abolished in May 1935 as a measure of economy. In the absence of these leave reserve posts, Public Works Department clerks who are qualified for appointment as Divisional Accountants and officiate as Divisional Accountants in leave vacancies have frequently to revert to their posts in this Departent on return of the men from leave. The Public Works Department offices are also much inconvenienced, as the clerks appointed as officiating Divisional Accountants in leave vacancies are frequently removed and reverted and no permanent arrangements can be made to fill in their places. It has therefore been found very necessary to revive the three leave reserve posts. Their abolition in 1935 has not resulted in any appreciable saving, as their cost is almost counterbalanced by the expenditure on officiating arrangements necessitated by the absence of the leave reserve posts.

2. The total period for which the posts of Divisional Accountants were held during the last three years by men officiating in leave vacancies was 35 1/3 months on an average per year. If three additional posts are sanctioned as a leave reserve in lieu of the officiating arrangements, there will be extra cost per year only to the extent of one man's pay for 2/3rds of a month. The average cost of a Divisional Accountant's post according to the sanctioned old pay-scale of Rs. 100—10—270—30/5—300 is Rs. 193 per mensem. The extra cost on account of the revival of the three posts of Divisional Accountants as a leave reserve in lieu of the present officiating arrangements will therefore be only Rs. 128 per annum.

3. The three leave reserve posts will thus replace the present acting appointments made in leave vacancies and the actual net extra cost on account of the three posts will be only the difference between the cost of the three posts and the cost of the present officiating arrangements viz. Rs. 128 per annum as calculated above. Accordingly, the creation of three additional permanent posts of Divisional Accountants as a leave reserve has been sanctioned with effect from the 1st February 1939.

ITEM 22. Temporary tracer for the office of the Executive Engineer, Ratnagiri Division.

	Rs.
Expenditure sanctioned during the year 1938-39	310
Annual average cost	576

Remarks.—There was only one tracer on the temporary establishment in the office of the Executive Engineer, Ratnagiri Division. Due to many important bridges being under construction in the Division the necessity for the employment of an additional tracer was keenly felt. Government have accordingly sanctioned a temporary post of a tracer on Rs. 30 per mensem with effect from the 21st April 1938.

ITEM 23. One temporary clerk for the office of the Superintending Engineer, Southern Circle.

	Rs.
Expenditure sanctioned during the year 1938-39	250
Annual average cost	572

Remarks.—The clerical strength of the office of the Superintending Engineer, Southern Circle, was 8, including the Head Clerk. Due to a large number of road development and other original works being in progress all over the Circle, the reopening of the Bijapur Division and the numerous calls for irrigation works in the Karnatak, the work in the Superintending Engineer's office increased considerably and could not be managed efficiently. An additional clerk was sanctioned for the Superintending Engineer's office on Rs. 30 per mensem from the 21st June 1938.

ITEM 24. Temporary establishment for the office of the Executive Engineer, Kaira and Panch Mahals Division.

	Rs.
Expenditure sanctioned during 1938-39	1,080
Annual average cost	1,428

Remarks.—The work in the office of the Executive Engineer, Kaira and Panch Mahals Division, is heavy. The clerical staff in that office was reduced in the past as a result of retrenchment; the remaining staff being barely sufficient to run the office efficiently. In the drawing branch the necessity for a tracer was keenly felt. Unlike other Divisional offices there was no post of a Daftary attached to the office of the Executive Engineer, Kaira and Panch Mahals Division. Owing to the extra work and due to the distance of the Divisional Office from the town and the Government offices, the services of an additional peon were also necessary. The Superintending Engineer, Northern Circle, strongly pressed for the temporary establishment noted in the margin.* Government being satisfied of the necessity for the additional establishment asked for by the Superintending Engineer, sanctioned it with effect from the 1st March 1938.

* 1 Clerk at Rs. 30 per mensem.
1 Tracer at Rs. 35 per mensem.
1 Daftary at Rs. 20 per mensem.
1 Peon at Rs. 13 per mensem.

	Rs.
Grand Total—50, Civil Works ..	2,000

'52, BOMBAY DEVELOPMENT SCHEME.'

ITEM 25. Revision of pay of plungermen and sweepers in the Development Department Chawls.

	Rs.
Expenditure sanctioned during the year 1938–39	1,008
Annual average cost	2,016

Remarks.—In accordance with the general orders of Government regarding the revision of pay of inferior servants, those who were old entrants were entitled to an increase of Rs. 2 per mensem each and those who were new entrants to Rs. 3 per mensem each with effect from 1st April 1938. The pays of the female sweepers employed on the Development Department chawls were accordingly revised to Rs. 16 per mensem each for the old as well as new entrants with effect from the same date, viz. 1st April 1938. The Industrial Housing Committee recommended that the rate of pay of female sweepers in the Development Department Chawls might be fixed at Rs. 18 per mensem each. The recommendation was accepted and the female sweepers were granted pay at the rate of Rs. 18 per mensem each with effect from the 1st September 1938.

	Rs.
Grand Total—52, Bombay Development Scheme ..	1,008

56, STATIONERY AND PRINTING.

ITEM 26. Employment of a clerk to maintain leave accounts of task and piece workers in the Government Central Press.

	Rs.
Expenditure sanctioned in 1938–39	550
Annual average cost	918

Remarks.—Leave rules for task and piece workers at the Government Central Press, Bombay, were sanctioned in November 1937. As the major portion of the employees at the Press are task and piece workers, the Superintendent, Government Printing and Stationery, requested that it was necessary to engage an additional clerk to maintain leave accounts of these workers. A clerk in the scale of pay of Rs. 50—5/2—90 per mensem was, therefore, sanctioned with effect from 1st April 1938.

	Rs.
Grand Total—56, Stationery and Printing ..	550

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Government of Sind

PRELIMINARY ISSUE

CIVIL BUDGET ESTIMATE

(PROVINCIAL)

FOR THE YEAR

1939-40

CONFIDENTIAL.

It is requested that this publication may be treated as CONFIDENTIAL until it is laid before the Legislative Assembly.

KARACHI:
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1939

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L (iv) 1067

Gain or loss on exchange has been worked out on the basis of:—

1*s.* $5\frac{29}{32}$*d.* in the rupee in 1938-39 and

1*s.* 6*d.* in the rupee in the Budget Estimates of 1939-40.

N.B.—For Index to the Civil Budget Estimate, *vide* pages 203—210 *post.*

L (IV) 1067—A

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Schedule of Demands for grants for expenditure for the year 1939-40 submitted to the vote of the Legislative Assembly under Sub-Section (2) of Section 79 of the Government of India Act, 1935, and Estimates of expenditure charged upon the Revenues of the Province.

[Figures in thousands of rupees.]

Number of Demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	
				Charged.	Voted.
		A.—EXPENDITURE FROM REVENUE.			
1	Honourable the Revenue Minister.	Land Revenue	7 Land Revenue ...	*11*	17,25
2	Do. ...	Provincial Excise	8 Provincial Excise ...	*17*	5,07
3	Do. ...	Stamps	9 Stamps	...	42
4	Do. ...	Forest	10 Forest	*62*	2,97
5	Do. ...	Registration	11 Registration ...	...	87
6	Honourable the Finance Minister.	Charges on account of Motor Vehicles Acts	12 Charges on account of Motor Vehicles Acts ...	...	16
7	Honourable the Revenue Minister.	Other Taxes and Duties	13 Other Taxes and Duties	...	9
	Honourable the Finance Minister.	Interest on works for which Capital Accounts are kept.	17 Interest on works for which Capital Accounts are kept—Irrigation Works	*1,29,31*	...
8	Honourable the Minister for Public Works Department.	Irrigation	XVII—Works for which Capital Accounts are kept—Working Expenses	*3,97*	61,85
9	Do. ...	Do. ...	18 Other Revenue Expenditure financed from ordinary revenues ...	*18*	4,62
	Honourable the Finance Minister.	Debt Service	22 Interest on Debt and other obligations ...	*1,22*	...
	Do. ...	Do.	23 Appropriation for Reduction or Avoidance of Debt	*3,72*	...
10	Do. ...	General Administration	25 General Administration.	*6,90*	18,04
11	Do. ...	Administration of Justice	27 Administration of Justice	*3,95*	8,78
12	Do. ..	Jails and Convict Settlements ...	28 Jails and Convict Settlements	*11*	6,40
13	Do. ...	Police	29 Police	*2,81*	37,55
	Do. ...	Ports and Pilotage	30 Ports and Pilotage ...	*1*	...
14	Do. ...	Education	37 Education ...	*2*	31,37
15	Honourable the Minister for Public Works Department.	Medical	38 Medical	*65*	7,48
16	Do. ...	Public Health	39 Public Health ...	*13*	2,54
17	Honourable the Revenue Minister.	Agriculture	40 Agriculture ...	...	8,80
18	Do. ...	Veterinary	41 Veterinary ...	*24*	1,11
19	Do. ...	Co-operation	42 Co-operation ...	*19*	1,06
20	Honourable the Finance Minister.	Industries	43 Industries... ...	...	1,48
21	Do. ...	Miscellaneous Departments	47 Miscellaneous Departments	...	35
22	Honourable the Minister for Public Works Department.	Civil Works	50 Civil Works ...	*3,39*	39,31
23	Honourable the Finance Minister.	Superannuation allowances and pensions.	55 Superannuation allowances and pensions ...	*7,99*	10,22
24	Do. ...	Commutation of Pensions financed from ordinary revenue	55-A Commutation of Pensions financed from ordinary revenue ...	*20*	2,00
25	Do. ...	Stationery and Printing	56 Stationery and Printing.	...	3,48
26	Do. ...	Miscellaneous	57 Miscellaneous ...	...	3,01
			Total, Revenue Section ...	*1,65,89*	2,76,28
		B.—Expenditure charged to Capital.			
27	Honourable the Minister for Public Works Department.	Construction of Irrigation, etc., Works ...	68 Construction of Irrigation, etc., Works ...	*—3,62*	16,07
28	Do. ...	Civil Works not charged to Revenue ...	81 Civil Works not charged to Revenue ...	*1*	22
29	Honourable the Revenue Minister.	Other Provincial works not charged to Revenue	82 Other Provincial works not charged to Revenue.	...	1
			Total, Capital Section ...	*—3,61*	16,30
		C.—Expenditure under Debt, Deposits and Advances.			
	Honourable the Finance Minister.	Public Debt	Public Debt	*8,39*	...
30	Do. ...	Advances not bearing Interest ...	Advances not bearing Interest	...	2,42
31	Do. ...	Loans and Advances by Provincial Government.	Loans and Advances by Provincial Government.	...	56
			Total, Debt Section ...	*8,39*	2,98
			GRAND TOTAL ...	*1,70,67*	2,95,56

STATEMENTS A AND B
SHOWING REVENUE AND RECEIPTS.

L (IV) 1067—1-2

A.—Statement of the Revenue of the Government of Sind.

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1939-40.	Increase + or Decrease – as compared with Revised Estimate. Columns 3 and 5.	Revised Estimate, 1938-39.	Increase + or Decrease – as compared with Budget, 1938-39. Columns 5 and 7.	Budget Estimate, 1938-39.	Accounts, 1937-38.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue--							
IV.—Taxes on Income other than Corporation Tax	15	3,00,000	...	3,00,000	+ 3,00,000	...	2,50,000
V.—Salt	15	...	...	...	...	...	...
VII.—Land Revenue	15	31,04,000	+ 1,54,000	29,50,000	—2,02,000	31,52,000	33,29,041
VIII.—Provincial Excise	17	34,98,000	+ 8,000	34,90,000	+ 3,90,000	31,00,000	37,48,005
IX.—Stamps—							
(*a*) Non-Judicial ... ... (*b*) Judicial	19	17,00,000	—5,000	17,05,000	—32,000	17,37,000	17,73,691
X.—Forest	20	6,98,000	—1,47,000	8,45,000	+ 1,37,000	7,08,000	8,29,835
XI.—Registration	21	2,02,000	+ 3,000	1,99,000	—1,000	2,00,000	2,11,724
XII.—Receipts under Motor Vehicles Acts	21	2,00,000	—5,000	2,05,000	+ 5,000	2,00,000	2,04,470
XIII.—Other taxes and duties ...	21	3,34,000	+ 29,000	3,05,000	+ 16,000	2,89,000	2,89,895
Total ...		1,00,36,000	+ 37,000	99,99,000	+ 6,13,000	93,86,000	1,06,36,661
Irrigation, Navigation, Embankment and Drainage Works—							
A—Irrigation works—							
XVII.—Works for which capital accounts are kept—							
(1) Productive Works—							
Direct Receipts	22	8,56,700	—74,500	9,31,200	+ 71,300	8,59,900	9,97,741
Portion of Land Revenue due to Works		1,27,90,000	+ 2,33,000	1,25,57,000	+ 6,94,000	1,18,63,000	1,28,32,987
Deduct—Working Expenses ...		—63,97,000	+ 23,000	—64,20,000	+ 3,60,000	—67,80,000	—65,46,069
Net receipts or payments ...		72,49,700	+ 1,81,500	70,68,200	+ 11,25,300	59,42,900	72,84,659
(2) Unproductive Works—							
Direct Receipts		8,300	+ 500	7,800	+ 700	7,100	7,358
Portion of Land Revenue due to Works		95,000	...	95,000	—8,000	1,03,000	1,04,703
Deduct—Working Expenses ...		—1,85,000	—28,000	—1,57,000	+ 35,000	—1,92,000	—1,93,472
Net receipts or payments ...		—81,700	—27,500	—54,200	+ 27,700	—81,900	—81,411
Deduct—Charges in Civil Department on account of portion of Land Revenue due to works and direct receipts		—4,63,000	—6,000	—4,57,000	—8,000	—4,49,000	—4,70,173
Total, net receipts ..		67,05,000	+ 1,48,000	65,57,000	+ 11,45,000	54,12,000	67,33,075
XVIII.—Works for which no capital accounts are kept ...	23	3,42,000	...	3,42,000	+ 4,000	3,38,000	3,48,384
Debt Service—							
XX.—Interest	24	4,70,000	—1,12,000	5,82,000	+ 1,95,000	3,87,000	5,12,658
Carried over ...		1,75,53,000	+ 73,000	1,74,80,000	+ 19,57,000	1,55,23,000	1,82,30,778

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1939-40.	Increase + or decrease – as compared with Revised Estimate. Columns 3 and 5.	Revised Estimate, 1938-39.	Increase + or decrease – as compared with Budget, 1938-39. Columns 5 and 7	Budget Estimate, 1938-39.	Accounts, 1937-38.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		1,75,53,000	+73,000	1,74,80,000	+19,57,000	1,55,23,000	1,82,30,778
Civil Administration—							
XXI.—Administration of Justice ...	25	2,14,000	+10,000	2,04,000	...	2,04,000	2,29,114
XXII.—Jails and Convict Settlements .	26	91,000	—9,000	1,00,000	+10,000	90,000	89,590
XXIII.—Police	27	1,06,000	+5,000	1,01,000	+16,000	85,000	82,645
XXVI.—Education	28	1,30,000	—4,000	1,34,000	+22,000	1,12,000	1,42,390
XXVII.—Medical	29	1,68,000	+18,000	1,50,000	—1,000	1,51,000	1,57,202
XXVIII—Public Health ..	29	1,07,000	+42,000	65,000	+1,1000	54,000	53,614
XXIX.—Agriculture	30	2,60,000	+12,000	2,48,000	+14,000	2,34,000	1,47,355
XXX.—Veterinary	30	10,000	...	10,000	+2,000	8,000	7,936
XXXI.—Co-operation	30	28,000	—2,000	30,000	—1,000	31,000	31,845
XXXII.—Industries	31	86,000	+10,000	76,000	—10,000	86,000	65,331
XXXVI.—Miscellaneous Departments ...	31	19,000	—9,000	28,000	+10,000	18,000	20,369
Total ...		12,19,000	+73,000	11,46,000	+73,000	10,73,000	10,27,391
Civil Works—							
XXXIX.—Civil works	31	23,33,000	+10,72,000	12,61,000	+34,000	12,27,000	6,43,252
Miscellaneous—							
XLIV.—Receipts in aid of Superannuation	32	87,000	—6,000	93,000	—5,000	98,000	90,842
XLV.—Stationery and Printing ...	33	19,000	...	19,000	...	19,000	22,973
XLVI.—Miscellaneous	33	1,12,000	+39,000	73,000	—4,000	77,000	53,273
Total ...		2,18,000	+33,000	1,85,000	—9,000	1,94,000	1,67,088
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments—							
XLIX.—Grants-in-aid from Central Government	33	1,05,00,000	...	1,05,00,000	...	1,05,00,000	1,10,00,000
Total ...		1,05,00,000	...	1,05,00,000	...	1,05,00,000	1,10,00,000
Extraordinary Items—							
LI.—Extraordinary Receipts ...	34	65,00,000	+5,18,000	59,82,000	—15,68,000	75,50,000	81,34,519
Total ...		65,00,000	+5,18,000	59,82,000	—15,68,000	75,50,000	81,34,519
GRAND TOTAL ...		3,83,23,000	+17,69,000	3,65,54,000	+4,87,000	3,60,67,000	3,92,03,028

B.—Statement of the Revenue of the Government of Sind, Capital and Debt Heads.

Receipts.	Reference to detailed estimate.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from (Statement A)		3,83,23,000	3,65,54,000	3,60,67,000	3,92,03,028
Excess of revenue over expenditure met from Revenue—		6,88,000	15,01,000	1,55,000	36,64,825
Debt, Deposits, etc., heads—					
Public Debt—Loans from the Central Government	35	...	...	...	...
Unfunded Debt—					
State Provident Funds		10,00,000	9,70,000	10,04,000	9,73,060
Deposits not bearing interest—					
Famine Relief Fund		34,000	33,000	33,000	5,884
Appropriation for reduction or avoidance of debt		3,72,000	16,000	3,38,000	7,46,893
Depreciation Reserve Fund—Government Presses		10,000	6,000	6,000	4,270
Transfers from Famine Relief Fund ...		...	...	...	...
Deposits of Local Funds		77,25,000	77,25,000	82,98,000	80,30,687
Departmental and Judicial Deposits—					
Civil Deposits	36	97,40,000	97,69,000	98,77,000	1,02,15,910
Other Accounts—					
Subventions from Central Road Fund ...		16,83,000	2,22,000	5,15,000	7,462
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas		1,20,600	16,000	84,000	6,492
Deposit Account of grants made by the Imperial Council of Agricultural Research		26,000	26,000	28,000	31,810
Deposit Account of grants from the Central Government for the Development of Handloom Industries ...		8,400	12,000	8,000	15,900
Central Cotton Committee Research Fund.		34,000	63,000	63,000	67,622
Fund for Sind Buildings		...	...	...	16,20,504
Advances	37	4,41,000	4,41,000	2,60,000	2,82,950
Suspense	37	12,47,81,000	11,79,61,000	3,19,00,000	7,40,34,372
Loans and Advances by Provincial Government.	38	6,13,000	12,06,000	6,38,000	5,65,875
Remittances	38	5,32,34,000	5,36,51,000	7,11,41,000	6,89,61,116
Total, Debt Heads ...		19,98,22,000	19,21,17,000	12,41,93,000	16,55,70,807
Total, Receipts ...		23,81,45,000	22,86,71,000	16,02,60,000	20,47,73,835
Opening balance ...		18,98,000	26,68,000	29,87,000	1,48,73,119
GRAND TOTAL ...		24,00,43,000	23,13,39,000	16,32,47,000	21,96,46,954

STATEMENTS C AND D SHOWING EXPENDITURE AND DISBURSEMENTS.

L (IV) 1067—2

C.—Statement of the Expenditure charged

Heads of Expenditure.	Reference to detailed estimate.	Budget Estimate, 1939-40. Charged.	Voted.	Total.	Increase + or decrease – as compared with the Revised Estimate, 1938-39. Columns 5 and 9.
1	2	3	4	5	6
	Page.	Rs.	Rs.	Rs.	Rs
DIRECT DEMANDS ON THE REVENUE—					
7.—Land Revenue	39	*11,000*	17,25,000	17,36,000	– 25,000
8.—Provincial Excise	48	*17,000*	5,07,000	5,24,000	+ 1,57,000
9.—Stamps	51	...	42,000	42,000	...
10.—Forest	53	*62,000*	2,97,000	3,59,000	+ 4,000
11.—Registration	56	..	87,000	87,000	...
12.—Charges on account of Motor Vehicles Acts	58	...	16,000	16,000	...
13.—Other Taxes and Duties	59	...	9,000	9,000	+ 3,000
Total ...		*90,000*	26,83,000	27,73,000	+ 1,39,000
IRRIGATION REVENUE ACCOUNT—					
17.—Interest on Works for which capital accounts are kept—Irrigation Works ...	61	*1,29,31,000*	...	1,29,31,000	+ 7,86,000
18.—Other Revenue Expenditure financed from ordinary revenues— A.—Irrigation Works (P. W.) ...	61	*18,000*	4,62,000	4,80,000	– 1,31,000
B.—Navigation, Embankment and Drainage Works (P. W.)		...	...	...	...
A.—Irrigation Works (Civil) ...	61	...	...	...	...
18 (1).—Other Revenue Expenditure financed from Famine Relief Fund ..	62	...	...	...	...
Total ...		*1,29,49,000*	4,62,000	1,34,11,000	+ 6,55,000
IRRIGATION CAPITAL ACCOUNT (CHARGED TO REVENUE)—					
19.—Construction of Irrigation Works—					
A.—Financed from Famine Relief Fund ...	62	...	..	...	...
B.—Financed from Ordinary Revenues ...		...	...	...	...
Total ...		...	...	...	...
DEBT SERVICES—					
22.—Interest on Debt and other obligations ...	63	*1,22,000*	..	1,22,000	– 2,000
23.—Appropriation for Reduction or Avoidance of Debt	64	*3,72,000*	...	3,72,000	+ 3,56,000
Total ...		*4,94,000*	...	4,94,000	+ 3,54,000
CIVIL ADMINISTRATION—					
25.—General Administration	65	*6,90,000*	18,04,000	24,94,000	+ 1,33,000
27.—Administration of Justice	86	*3,95,000*	8,78,000	12,73,000	–39,000
28.—Jails and Convict Settlements ...	95	*11,000*	6,40,000	6,51,000	+ 14,000
Carried over ...		*10,96,000*	33,22,000	44,18,000	+ 1,08,000
		1,35,33,000	31,45,000	1,66,78,000	+ 11,48,000

Revised Estimate, 1938-39. Charged.	Revised Estimate, 1938-39. Voted.	Revised Estimate, 1938-39. Total.	Increase + or dec-rease — as compared with Budget estimate, 1938-39. Columns 9 and 13.	Budget Estimate, 1938-39. Charged	Budget Estimate, 1938-39. Voted	Budget Estimate, 1938-39. Total.	Accounts, 1937-38. Charged.	Accounts, 1937-38. Voted.	Accounts, 1937-38. Total.
7	8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,000	17,50,000	17,61,000	+ 5,000	*11,000*	17,45,000	17,56,000	*10,947*	17,47,584	17.58,531
17,000	3,50,000	3,67,000	+ 39,000	*14,000*	3,14,000	3,28,000	*17,774*	3,28,327	3,46,101
...	42,000	42,000	...	..	42,000	42,000	...	42,670	42,670
56,000	2,99,000	3,55,000	—13,000	*62,000*	3,06,000	3,68,000	*56,062*	2,96,825	3,52,887
...	87,000	87,000	+ 3,000	...	84,000	84,000	...	81,038	81,038
...	16,000	16,000	...	...	16,000	16,000	...	14,079	14,079
...	6,000	6,000	...	...	6,000	6,000	...	5,248	5,248
84,000	25,50,000	26,34,000	+ 34,000	*87,000*	25,13,000	26,00,000	*84,783*	25,15,771	26,00,554
1,21,45,000	...	1,21,45,000	—8,26,000	*1,29,71,000*	...	1,29,71,000	*1,44,86,183*	...	1,44,86,183
23,000	5,88,000	6,11,000	+ 1,06,000	*21,000*	4,84,000	5,05,000	*10,975*	3,76,713	3,87,688
...	...	...	...	...	...	...	...	...	...
..	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,21,68,000	5,88,000	1,27,56,000	—7,20,000	*1,29,92,000*	4,84,000	1,34,76,000	*1,44,97,158*	3,76,713	1,48,73,871
...	...	...	...	...	...	..	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	..	...	...	..	...	..	...
1,24,000	...	1,24,000	—20,000	*1,44,000*	...	1,44,000	*—2,47,058*	...	—2,47,058
16,000	...	16,000	—3,22,000	*3,38,000*	...	3,38,000	*7,46,893*	...	7,46,893
1,40,000	...	1,40,000	—3,42,000	*4,82,000*	...	4,82,000	*4,99,835*	...	4,99,835
7,13,000	16,48,000	23,61,000	—10,000	*7,57,000*	16,14,000	23,71,000	*7,19,822*	15,10,305	22,30,127
4,23,000	8,89,000	13,12,000	+ 75,000	*4,04,000*	8,33,000	12,37,000	*4,39,191*	8,38,612	12,77,803
15,000	6,22,000	6,37,000	+ 6,000	*11,000*	6,20,000	6,31,000	*10,916*	6,26,264	6,37,180
11,51,000	31,59,000	43,10,000	71,000	*11,72,000*	30,67,000	42,39,000	*11,69,929*	29,75,181	41,45,110
1,23,92,000	31,38,000	1,55,30,000	—10,28,000	*1,35,61,000*	29,97,000	1,65,58,000	*1,50,81,776*	28,92,484	1,79,74,260

C.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1939-40. Charged.	Voted.	Total.	Increase + or decrease – as compared with the Revised Estimate, 1938-39. Columns 5 and 9.
1	2	3	4	5	6
	Page.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,35,33,000	31,45,000	1,66,78,000	+ 11,48,,000
		10,96,000	33,22,000	44,18,000	+ 1,08,000
CIVIL ADMINISTRATION—*contd.*					
29.—Police	105	2,81,000	37,55,000	40,36,000	—23,000
30.—Ports and Pilotage ...	116	1,000	...	1,000	—1,000
37.—Education	117	2,000	31,37,000	31,39,000	+ 77,000
38.—Medical	128	65,000	7,48,000	8,13,000	+ 18,000
39.—Public Health	137	13,000	2,54,000	2,67,000	+ 4,000
40.—Agriculture	146	...	8,80,000	8,80,000	+ 49,000
41.—Veterinary	155	24,000	1,11,000	1,35,000	+ 14,000
42.—Co-operation	158	19,000	1,06,000	1,25,000	—9,000
43.—Industries	161	...	1,48,000	1,48,000	+ 40,000
47.—Miscellaneous Departments	165	...	35,000	35,000	—15,000
Total ...		15,01,000	1,24,96,000	1,39,97,000	+ 2,62,000
CIVIL WORKS—					
50.—Civil Works	169	3,39,000	39,31,000	42,70,000	+ 15,11,000
Total ..		3,39,000	39,31,000	42,70,000	+ 15,11,000
Carried over ...		1,53,73,000	1,95,72,000	3,49,45,000	+ 29,21,000

Revised Estimate, 1938-39.			Increase + or decrease – as compared with the Budget Estimate, 1938-39. Columns 9 and 13.	Budget Estimate, 1938-39.			Accounts, 1937-38.		
Charged.	Voted.	Total.		Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,23,92,000	31,38,000	1,55,30,000	—10,28,000	*1,35,61,000*	29,97,000	1,65,58,000	*1,50,81,776*	28,92,484	1,79,74,260
11,51,000	31,59,000	43,10,000	+71,000	*11,72,000*	30,67,000	42,39,000	*11,69,929*	29,75,181	41,45,110
2,69,000	37,90,000	40,59,000	+54,000	*2,97,000*	37,08,000	40,05,000	*2,34,672*	37,58,629	39,93,301
1,000	1,000	2,000	...	*1,000*	1,000	2,000	*1,220*	230	1,450
...	30,62,000	30,62,000	—2,000	...	30,64,000	30,64,000	...	30,01,526	30,01,526
79,000	7,16,000	7,95,000	+5,000	*86,000*	7,04,000	7,90,000	*67,282*	6,66,305	7,33,587
17,000	2,46,000	2,63,000	+4,000	*14,000*	2,45,000	2,59,000	*15,467*	2,18,371	2,33,838
4,000	8,27,000	8,31,000	—32,000	...	8,63,000	8,63,000	*7,985*	7,51,022	7,59,007
26,000	95,000	1,21,000	...	*26,000*	95,000	1,21,000	*23,610*	79,466	1,03,076
23,000	1,11,000	1,34,000	+20,000	...	1,14,000	1,14,000	*2,518*	1,21,460	1,23,978
...	1,08,000	1,08,000	—42,000	...	1,50,000	1,50,000	...	87,135	87,135
1,000	49,000	50,000	—4,000	*1,000*	53,000	54,000	*607*	33,131	33,738
15,71,000	1,21,64,000	1,37,35,000	+74,000	*15,97,000*	1,20,64,000	1,36,61,000	*15,23,290*	1,16,92,456	1,32,15,746
1,39,000	26,20,000	27,59,000	—2,27,000	*1,19,000*	28,67,000	29,86,000	*1,22,126*	20,08,265	21,30,391
1,39,000	26,20,000	27,59,000	—2,27,000	*1,19,000*	28,67,000	29,86,000	*1,22,126*	20,08,265	21,30,391
1,41,02,000	1,79,22,000	3,20,24,000	—11,81,000	*1,52,77,000*	1,79,28,000	3,32,05,000	*1,67,27,192*	1,65,93,205	3,33,20,397

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1939-40. Charged.	Voted.	Total.	Increase + or decrease – as compared with the Revised Estimate, 1938-39. Columns 5 and 9.
1	2	3	4	5	6
	Page.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		*1,53,73,000*	1,95,72,000	3,49,45,000	+ 29,21,000
MISCELLANEOUS—					
54—Famine—					
A.—Famine Relief	170	...	...	...	...
B.—Transfers to Famine Relief Fund ...	170	...	...	...	...
55.—Superannuation Allowances and Pensions	171	*7,99,000*	10,22,000	18,21,000	—2,15,000
55-A.—Commutation of Pensions financed from Ordinary Revenue	173	*20,000*	2,00,000	2,20,000	+ 12,000
56.—Stationery and Printing... ...	174	...	3,48,000	3,48,000	—1,34,000
57.—Miscellaneous	178	...	3,01,000	3,01,000	—2,000
Total ...		*8,19,000*	18,71,000	26,90,000	—3,39,000
Total Expenditure met from Revenue ...		*1,61,92,000*	2,14,43,000	3,76,35,000	+ 25,82,000

Revised Estimate, 1938-39.			Increase + or decrease —as compared with the Budget Estimate, 1938-39. Columns 9 and 13.	Budget Estimate, 1938-39.			Accounts, 1937-38.		
Charged.	Voted.	Total.		Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,41,02,000	1,79,22,000	3,20,24,000	—11,81,000	*1,52,77,000*	1,79,28,000	3,32,05,000	*1,67,27,192*	1,65,93,205	3,33,20,397
...	..	...	—20,000	...	20,000	20,000	...	...	...
...	...	...	...	...	...	...	...	...	...
7,10,000	13,26,000	20,36,000	+3,59,000	*6,88,000*	9,89,000	16,77,000	*6,64,083*	9,73,661	16,37,744
18,000	1,90,000	2,08,000	—7,000	*15,000*	2,00,000	2,15,000	*3,570*	16,161	19,731
...	4,82,000	4,82,000	—6,000	...	4,88,000	4,88,000	...	2,77,867	2,77,867
...	3,03,000	3,03,000	—4,000	...	3,07,000	3,07,000	...	2,82,464	2,82,464
7,28,000	23,01,000	30,29,000	+3,22,000	*7,03,000*	20,04,000	27,07,000	*6,67,653*	15,50,153	22,17,806
8,31,40,000	2,02,23,000	3,50,53,000	—8,59,000	*1,59,80,000*	1,99,32,000	3,59,12,000	*1,73,94,845*	1,81,43,358	3,55,38,203

D.—Statement of Disbursement of the Government of

Disbursements.	Reference to detailed Estimate.	Budget Estimate, 1939-40. Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Expenditure from (Statement C)—		1,61,92,000	2,14,43,000	3,76,35,000
Excess of expenditure over revenue				
...				
Capital Account not charged to Revenue—				
68. Construction of Irrigation Works	181	—3,62,000	16,07,000	12,45,000
81. Civil Works not charged to Revenue (P. W.) ...	182	1,000	22,000	23,000
82. Other Provincial Works not charged to Revenue ...	183	...	—2,58,000	—2,58,000
83. Payments of commuted value of pensions ...	183	...	...	...
85. Payments to Retrenched Personnel	183	...	—1,000	—1,000
Total, Capital Account not charged to Revenue ...		—3,61,000	13,70,000	10,09,000
Debt, Deposits, etc., Heads—				
Public Debt—Loans from the Central Government ...	184	8,39,000	...	8,39,000
Unfunded Debt—				
State Provident Funds	184	4,24,000	...	4,24,000
Deposits not bearing interest—				
Famine Relief Fund	184	...	...	...
Appropriation for reduction or avoidance of debt ...	185	...	...	...
Depreciation Reserve Fund—Government Presses ...	185	2,000	...	2,000
Transfers from Famine Relief Fund	185	...	...	...
Deposits of Local Funds	185	81,25,000	...	81,25,000
Departmental and Judicial Deposits—				
Civil Deposits	185	98,79,000	...	98,79,000
Other Accounts—				
Subventions from Central Road Fund	186	16,83,000	...	16,83,000
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.	186	1,20,600	...	1,20,600
Deposit Account of grants made by the Imperial Council of Agricultural Research.	186	26,000	...	26,000
Deposit Account of grants from the Central Government for the Development of Handloom Industries.	186	9,400	...	9,400
Central Cotton Committee Research Fund ...	186	34,000	...	34,000
Fund for Sind Buildings	186	5,00,000	...	5,00,000
Advances	187	2,45,000	2,42,000	4,87,000
Suspense	187	12,47,94,000	...	12,47,94,000
Loans and Advances by Provincial Government ...	188	...	56,000	56,000
Remittances	188	5,30,57,000	...	5,30,57,000
Total, Debt etc. Heads ...		19,97,38,000	2,98,000	20,00,36,000
Total, Disbursements ...		21,55,69,000	2,31,11,000	23,86,80,000
Closing Balance ...				13,63,000
GRAND TOTAL ...				24,00,43,000

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,48,30,000	2,02,23,000	3,50,53,000	*1,59,80,000*	1,99,32,000	3,59,12,000	*1,73,94,845*	1,81,43,358	3,55,38,203
—1,35,000	26,03,000	24,68,000	*—3,10,000*	17,01,000	13,91,000	*—15,48,875*	18,70,329	3,21,454
2,000	44,000	46,000	*2,000*	44,000	46,000	*1,740*	37,604	39,344
...	—2,45,000	—2,45,000	...	—2,45,000	—2,45,000	*117*	—1,22,046	—1,21,929
—32,000	—3,07,000	—3,39,000	*—2,060*	—15,000	—17,000	*26,814*	1,76,129	2,02,943
...	—3,000	—3,000	...	—3,000	—3,000	..	—9,149	—9,149
—1,65,000	20,92,000	19,27,000	*—3,10,000*	14,82,000	11,72,000	*—15,20,204*	19,52,867	4,32,663
7,50,000	...	7,50,000	*8,11,000*	...	8,11,000	*24,05,955*	..	24,05,955
7,11,000	...	7,11,000	*5,47,000*	...	5,47,000	*5,57,229*	..	5,57,229
49,000	...	49,000	...	...	...	...	11,89,443	11,89,443
...	...	...	...	...	...	...	...	...
5,000	...	5,000	*5,000*	...	5,000	*166*	...	166
...	...	...	...	...	...	...	...	...
81,32,000	...	81,32,000	*81,95,000*	...	81,95,000	*80,90,266*	...	80,90,266
99,24,000	...	99,24,000	*98,75,000*	...	98,75,000	*1,02,19,733*	...	1,02,19,733
9,67,000	...	9,67,000	*10,77,000*	...	10,77,000	*4,18,587*	—	4,18,587
77,000	...	77,000	*84,000*	...	84,000	*23,671*	...	23,671
28,000	...	28,000	*28,000*	...	28,000	*33,548*	...	33,548
7,000	...	7,000	*10,000*	...	10,000	*7,708*	...	7,708
63,000	...	63,000	*63,000*	...	63,000	*67,635*	...	67,635
50,000	...	50,000	...	...	...	*20,875*	...	20,875
2,45,000	2,42,000	4,87,000	*1,25,000*	1,34,000	2,59,000	*1,24,250*	1,97,255	3,21,505
11,75,52,000	...	11,75,52,000	*2,09,01,000*	...	2,09,01,000	*8,84,98,720*	...	8,84,98,720
...	2,51,000	2,51,000	...	75,000	75,000	...	6,66,624	6,66,624
5,34,08,000	...	5,34,08,000	*7,07,19,000*	...	7,07,19,000	*6,84,86,837*	...	6,84,86,837
19,19,68,000	4,93,000	19,24,61,000	*11,24,40,000*	2,09,000	11,26,49,000	*17,89,55,180*	20,53,322	18,10,08,502
20,66,33,000	2,28,08,000	22,94,41,000	*12,81,10,000*	2,16,23,000	14,97,33,000	*19,48,29,821*	2,21,49,547	21,69,79,368
		18,98,000			1,35,14,000	...	...	26,67,586
		23,13,39,000			16,32,47,000	...	...	21,96,46,954

CIVIL BUDGET ESTIMATE OF PROVINCIAL REVENUE AND RECEIPTS

FOR THE YEAR

1939-40

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
Share of net proceeds assigned to provinces ...		3,00,000	3,00,000	...	2,50,000
V.—SALT.					
Share of net proceeds assigned to provinces ...		...	...	...	...
VII.—LAND REVENUE.					
Ordinary revenue	VII-A	1,60,00,000	1,56,00,000	1,51,20,000	1,62,41,786
Recoveries of overpayments		1,000	1,000	6,000	1,328
Sale Proceeds of waste lands and Redemption of Land Tax		...	...	...	...
Miscellaneous	VII-B	46,000	75,000	75,000	75,181
Recoveries on account of Survey and Settlement Charges...	VII-C	20,000	5,000	30,000	6,492
Collection of payments for services rendered ...		18,000	22,000	22,000	36,951
Deduct—Portion of land revenue due to irrigation (*vide* page 22), etc. for which capital accounts are kept ... ... *Deduct*—Portion of land revenue due to irrigation (*vide* page 23), etc., for which no capital accounts are kept		—1,27,56,000	—1,25,28,000	—1,18,48,000	—1,28,06,131
Total, Land Revenue ...		33,29,000	31,75,000	34,05,000	35,55,607
Deduct—Refunds		—2,25,000	—2,25,000	—2,53,000	—2,26,566
TOTAL ...		31,04,000	29,50,000	31,52,000	33,29,041

VII.—LAND REVENUE.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VII-A.				
LAND REVENUE.				
Ordinary Revenue.				
Fixed Collections—				
Ordinary fixed revenue	10,15,000	9,00,000	9,00,000	9,24,526
Revenue from Canals	1,44,40,000	1,41,80,000	1,37,00,000	1,45,55,877
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	5,45,000	5,20,000	5,20,000	7,61,383
TOTAL ...	1,60,00,000	1,56,00,000	1,51,20,000	1,62,41,786
DETAILED ACCOUNT No. VII-B.				
LAND REVENUE.				
Miscellaneous.				
Recoveries in India of law charges in England on account of appeals from India	...		...	...
Miscellaneous receipts	46,000		75,000	75,181
TOTAL ...	46,000	75,000	75,000	75,181
DETAILED ACCOUNT No. VII-C.				
LAND REVENUE.				
Recoveries on account of Survey and Settlement charges.				
Recoveries on account of Pot Hissa Survey operations	...		...	...
Recoveries on account of City Survey operations	17,000		25,000	2,424
Recoveries on account of cost of boundary marks recoverable from land holders	3,000		5,000	4,068
TOTAL ...	20,000	5,000	30,000	6,492

VIII.—PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIII-A	15,00,000	16,07,000	14,00,000	18,17,972
Country fermented liquor	VIII-B	20,000	27,000	33,000	26,002
Malt liquors	VIII-C	12,000	11,000	13,000	13,622
Wines and spirits (Foreign liquors other than beer, medicated wines and commercial spirits) ..	VIII-D	4,90,000	5,31,000	4,50,000	5,29,121
Receipts from commercial spirits including denatured spirits and medicated wines		30,000	37,000	25,000	43,163
Opium	VIII-E	4,80,000	5,10,000	4,50,000	5,02,630
Duty on medicinal and toilet preparations containing alcohol, opium, etc.		...	...	...	...
Hemp and other drugs	VIII-F	6,60,000	6,62,000	6,50,000	6,88,686
Receipts from Distilleries	VIII-G	4,00,000	...	...	...
Fines, confiscations and miscellaneous	VIII-H	9,000	2,14,000	1,81,000	2,30,527
Recoveries of overpayments		...	...	...	150
Collection of payments for services rendered ...		1,000	5,000	1,000	6,502
TOTAL ...		36,02,000	36,04,000	32,03,000	38,58,375
Deduct—Refunds		−1,04,000	−1,14,000	−1,03,000	−1,10,370
TOTAL ...		34,98,000	34,90,000	31,00,000	37,48,005

DETAILED ACCOUNT No. VIII-A.

PROVINCIAL EXCISE.

Country Spirits.

DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Still-head duty	10,50,000		10,00,000	12,91,719
Licence fees (*a*)	4,50,000		4,00,000	5,26,253
TOTAL ...	15,00,000	16,07,000	14,00,000	18,17,972

DETAILED ACCOUNT No. VIII-B.

PROVINCIAL EXCISE.

Country Fermented Liquor.

DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Tree-tax receipts	1,000		1,000	1,125
Licence fees (*a*)	19,000		32,000	24,877
TOTAL ...	20,000	27,000	33,000	26,002

DETAILED ACCOUNT No. VIII-C.

PROVINCIAL EXCISE.

Malt Liquors.

DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Duty on beer manufactured in India	1,000		2,000	5,033
Licence fees for sale of beer manufactured in India or elsewhere ...	11,000		11,000	8,589
TOTAL ...	12,000	11,000	13,000	13,622

(*a*) Include vend fees also.

VIII—PROVINCIAL EXCISE.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VIII-D. PROVINCIAL EXCISE.				
Wines and Spirits (Foreign liquors other than beer, medicated wines and Commercial Spirits).				
DETAILS.				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor	1,000		1,000	2,661
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	2,80,000		2,46,000	3,16,488
Excise pass fee on Foreign Liquor	2,09,000		2,03,000	2,09,972
TOTAL ...	4,90,000	5,31,000	4,50,000	5,29,121
DETAILED ACCOUNT No. VIII-E. PROVINCIAL EXCISE.				
Opium.				
DETAILS.				
Cost price of Excise Opium	1,04,000		1,00,000	1,10,142
Gain on sale of Excise Opium	2,06,000		2,00,000	2,10 774
Licence fees (*a*)	1.70.000		1,50,000	1,81,714
TOTAL ...	4,80,000	5,10,000	4,50,000	5,02,630
DETAILED ACCOUNT No. VIII-F. PROVINCIAL EXCISE.				
Hemp and other Drugs.				
DETAILS.				
Duty on Ganja	7,000		6,000	11,130
Duty on Bhang	1,00,000		1,00,000	1,05,771
Duty on Charas	2,37,000		2,23,000	2,45,983
Licence fees (including warehouse dues) (*a*)	3,16,000		3,21,000	3,25,802
TOTAL ...	6,60,000	6,62,000	6,50,000	6,88,686
DETAILED ACCOUNT No. VIII-G.				
Receipts from Distilleries.				
DETAILS.				
Sale of spirits	2,00,000		...	...
Gain on Liquor	2,00,000		...	...
TOTAL ...	4,00,000	...	...	...
DETAILED ACCOUNT No. VIII-H. PROVINCIAL EXCISE.				
Fines, Confiscations and Miscellaneous				
DETAILS.				
Fines and forfeitures	3,000		2,000	3,403
Miscellaneous	6.000		8,000	8,321
Gain on liquor (contract supply area)	†		1,71,000	2,18,803
TOTAL ...	9,000	2,14,000	1,81,000	2,30,527

(*a*) Includ...

IX—STAMPS	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial—					
SALE OF OTHER NON-JUDICIAL STAMPS	IX-A	9,93,000	9,90,300	10,32,000	10,46,652
DUTY ON IMPRESSING DOCUMENTS	IX-B	5,000	5,300	4,500	5,539
FINES AND PENALTIES		4,500	4,200	5,000	4,732
MISCELLANEOUS	IX-C	500	200	500	18,228
TOTAL ...		10,03,000	10,00,000	10,42,000	10,75,151
Deduct—REFUNDS ...		—12,000	—14,000	—12,400	—12,268
TOTAL A—NON-JUDICIAL STAMPS ...		9,91,000	9,86,000	10,29,600	10,62,883
B.—Judicial—					
COURT FEES REALISED IN STAMPS		7,13,000	7,22,000	7,10,800	7,15,255
FINES AND PENALTIES		...	...	...	12
MISCELLANEOUS	IX-D	...	...	...	254
TOTAL ...		7,13,000	7,22,000	7,10,800	7,15,521
Deduct—REFUNDS ...		—4,000	—3,000	—3,400	—4,713
TOTAL B.—JUDICIAL STAMPS ...		7,09,000	7,19,000	7,07,400	7,10,808
GRAND TOTAL ...		17,00,000	17,05,000	17,37,000	17,73,691

DETAILED ACCOUNT No. IX-A.

STAMPS (Non-Judicial).

Sale of other Non-Judicial Stamps.

SALE OF GENERAL (NON-JUDICIAL) STAMPS.				
Impressed Stamps—				
Impressed Stamp Papers	4,40,300		4,28,200	4,50,019
Bills of Lading	39,000		23,000	41,320
Hundi Stamped Papers	26,600		34,855	29,650
Special Impressed (Adhesive) Labels—				
Hundis or Bills of Exchange denoted with Special Adhesive Stamps ...	42,000		60,000	59,657
Insurance Policies	...		...	...
Advocates, Vakils and Attorneys (High Court)	20,000		15,000	18,475
Unstamped Documents	2,50,000		2,72,000	2,52,372
Insurance Stamps	11,000		13,500	13,185
Foreign Bill Stamps—				
Foreign Bill	43,000		48,000	50,239
Notarial	1,150		520	1,034
Share Transfer Stamps	18,000		32,800	25,048
Agreement Stamps	400		495	400
Brokers' Notes Stamps	800		1,200	886
Other Non-Judicial Revenue Stamps	1,00,750		1,02,430	1,04,367
TOTAL ...	9,93,000	9,90,300	10,32,000	10,46,652

DETAILED ACCOUNT No. IX-B.

STAMPS (Non-Judicial).

Duty on Impressing Documents.

Duty on embossing receipts and other Stamps	1,100		1,500	1,559
Duty on embossing two-anna Stamps on forms of agreements and contracts	200		100	259
Duty on documents voluntarily brought for adjudication (sec. 31, Act II of 1899)	...		...	64
Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899	3,700		2,900	3,128
Other Items	...		...	529
TOTAL ...	5,000	5,300	4,500	5,539

DETAILED ACCOUNT No. IX-C.

STAMPS (Non-Judicial).

Miscellaneous.

Composition Duty	...		...	18,110
Adjudication Fees	90		120	87
Other Items	410		380	31
TOTAL ...	500	200	500	18,228

DETAILED ACCOUNT No. IX-D.

STAMPS (Judicial).

Miscellaneous.

Composition of Stamp Duty	...		...	...
Adjudication Fees	...		...	...
Other Items	...		...	254
TOTAL ...	...	...	...	254

X.—FOREST.	Detailed Account, No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	X-A	6,200	5,000	10,000	5,629
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS ...	X-B	6,23,000	7,65,000	6,31,400	7,47,075
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE		400	1,000	400	400
V.—MISCELLANEOUS	X-C	71,500	77,000	69,500	79,948
FOR ROUNDING ...		—100	...	—300	..
TOTAL ..		7,01,000	8,48,000	7,11,000	8,33,052
Deduct—REFUNDS ...		—3,000	—3,000	—3,000	—3,217
TOTAL ...		6,98,000	8,45,000	7,08,000	8,29,835

DETAILED ACCOUNT No. X-A.

FOREST.

Timber, etc., removed from the Forests by Government Agency.

(*a*) Timber	3,900		2,600	
(*b*) Firewood and charcoal	2,000		6,900	
(*c*) Grass and other minor produce	300		500	
TOTAL ...	6,200	5,000	10,000	5,629

DETAILED ACCOUNT No. X-B.

FOREST.

Timber, etc., removed from the Forests by Consumers or Purchasers.

(*a*) Timber	1,02,000		1,02,000	
(*b*) Firewood and charcoal	4,55,000		4,40,000	
(*c*) Grazing and fodder grass	50,000		73,400	
(*d*) Other minor produce	16,000		16,000	
TOTAL ...	6,23,000	7,65,000	6,31,400	7,47,075

DETAILED ACCOUNT No. X-C.

FOREST.

Miscellaneous.

(*a*) Fines and Forfeitures	4,300		3,200	
(*b*) Refunds	200		150	
(*c*) Other sources	67,000		66,150	
(*d*) Recovery of Establishment charges	...		...	
TOTAL ...	71,500	77,000	69,500	79,948

XI—REGISTRATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Fees for registering documents		1,98,600	1,97,000	1,97,000	2,08,494
Fees for copies of registered documents		2,400	2,000	2,000	2,520
Miscellaneous	XI-A	2,000	2,000	2,000	1,923
TOTAL ...		2,03,000	2,01,000	2,01,000	2,12,937
Deduct—Refunds ...		—1,000	—2,000	—1,000	—1,213
TOTAL ...		2,02,000	1,99,000	2,00,000	2,11,724

DETAILED ACCOUNT No. XI-A.

REGISTRATION.

Miscellaneous.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Fines and Penalties	1,520		1,520	1,347
Fees for authentication of Powers of Attorney	380		400	389
Other Items	100		80	187
TOTAL ...	2,000	2,000	2,000	1,923

XII.—RECEIPTS UNDER MOTOR VEHICLES ACTS.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Receipts under the Indian Motor Vehicles Acts	2,00,000	2,05,000	2,00,000	2,04,526
TOTAL ...	2,00,000	2,05,000	2,00,000	2,04,526
Deduct—Refunds ...	...	...	...	—56
TOTAL ...	2,00,000	2,05,000	2,00,000	2,04,470

XIII.—OTHER TAXES AND DUTIES.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A.—Taxes on Luxuries, including Taxes on Entertainments, Amusements, Betting and Gambling—				
Entertainment Tax	1,15,700	1,09,000	1,11,000	1,13,505
Betting Tax—				
Totalisator	45,000	10,000	...	...
Bookmakers	5,000	...	...	...
B.—Receipts from Electricity Duties	1,14,000	1,25,000	1,14,000	1,09,933
C.—Receipts from Tobacco Duties	55,000	61,000	64,000	67,076
For rounding	—200	+300	+400	...
TOTAL ...	3,34,500	3,05,300	2,89,400	2,90,514
Deduct—Refunds ...	—500	—300	—400	—619
TOTAL ...	3,34,000	3,05,000	2,89,000	2,89,895

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (a) A.—Irrigation Works.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
(1) Productive Works—	XVII-A				
Direct Receipts...		8,57,100	9,38,700	8,61,900	10,05,584
Portion of Land Revenue due to works (X) ...		1,27,90,000	1,25,57,000	1,18,63,000	1,28,32,987
Deduct—Refunds ... ... Voted ...		—400	—7,500	—2,000	—7,843
Deduct—Refunds ... ... *Charged* ...		...	...	...	...
Gross Receipts ...		1,36,46,700	1,34,88,200	1,27,22,900	1,38,30,728
Deduct—Working expenses	XVII-B	63,97,000	64,20,000	67,80,000	65,46,069
Deduct—Collection charges in Civil Department—*					
(a, in respect of direct receipts		17,900	17,900	15,800	18,892
(b) in respect of portion of land revenue due to works.		4,40,000	4,34,000	4,28,000	4,45,232
Net Receipts ...		67,91,800	66,16,300	54,99,100	68,20,535
(2) Unproductive Works—					
Direct Receipts		8,500	8,300	7,100	7,640
Portion of Land Revenue due to Works (X) ...		95,000	95,000	1,03,000	1,04,703
Deduct—Refunds ... ... Voted ...		—200	—500	...	—282
Deduct—Refunds ... ... *Charged* ...		...	...	...	...
Gross Receipts ...		1,03,300	1,02,800	1,10,100	1,12,061
Deduct—Working expenses	XVII-B	1,85,000	1,57,000	1,92,000	1,93,472
Deduct.—Collection charges in Civil Department—					
(a) in respect of direct receipts		100	100	200	116
(b) in respect of portion of land revenue due to works.		5,000	5,000	5,000	5,933
Net Receipts ...		—86,800	—59,300	—87,100	—87,460
Grand Total—Net Receipts ...		67,05,000	65,57,000	54,12,000	67,33,075

DETAILED ACCOUNT No. XVII-A.
Productive Works.

Direct Receipts	Barrage ...	6,45,300	7,29,100	6,60,900	7,48,262
	Non-Barrage ...	2,11,800	2,09,600	2,01,000	2,57,322
Portion of land revenue due to works	Barrage ...	1,06,10,000	1,03,27,000	99,20,000	1,05,08,720
	Non-Barrage ...	21,80,000	22,30,000	19,43,000	23,24,267
Deduct—Refunds ... Voted ...	Barrage ...	—300	—6,100	—1,900	—6,917
	Non-Barrage ...	—100	—1,400	—100	—926
Deduct—Refunds ... *Charged* ...	Barrage ...	...	...	...	...
	Non-Barrage ...	...	...	...	...
Gross Receipts ...	Barrage ...	1,12,55,000	1,10,50,000	1,05,79,000	1,12,50,065
	Non-Barrage ...	23,91,700	24,38,200	21,43,900	25,80,663
Deduct—Working expenses...	Barrage ...	50,19,000	51,70,000	52,69,000	51,03,322
	Non-Barrage ...	13,78,000	12,50,000	15,11,000	14,42,747
Deduct—Collection charges in Civil Department* ...	Barrage ...	3,22,000	—3,13,000	3,87,000	3,19,159
	Non-Barrage ...	1,35,900	—1,38,900	56,800	1,44,965
Net Receipts ...	Barrage ...	59,14,000	55,67,000	49,23,000	58,27,584
	Non-Barrage ..	8,77,800	10,49,300	5,76,100	9,92,951

(X) See page 15.

(a) Details are available in the Public Works Issues

*

	Budget Estimate, 1939-40. Direct Receipts.	Budget Estimate, 1939-40. Portion of land revenue due to works.	Revised Estimate, 1938-39. Direct Receipts.	Revised Estimate, 1938-39. Portion of land revenue due to works.
	Rs.	Rs.	Rs.	Rs
Barrage ...	9,000	3,13,000	9,000	8,900
Non-Barrage ...	8,900	1,27,000	3,04,000	1,30,000
	17,900	4,40,000	3,13,000	1,38,000

DETAILED ACCOUNT No. XVII-B. Working Expenses.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
VOTED.			Rs.	Rs.	Rs.	Rs.
Charges in India (*b*) ...	Productive	Barrage ...	47,24,200	48,81,300	49,49,000	47,59,625
		Non-Barrage ...	12,88,600	11,71,500	14,10,300	13,30,827
	Unproductive	... ...	1,72,000	1,47,000	1,79,100	1,77,959
Charges in England ...	Productive	Barrage ...	...	...	...	...
		Non-Barrage ...	...	...	...	...
	Unproductive	... ...	...	...	...	...
Loss or gain by exchange ...	Productive	Barrage ...	...	+10	...	...
		Non-Barrage ...	...	+5	...	...
	Unproductive	... ...	...	...	...	...
Rounding	Productive	Barrage ...	—200	—310	...	...
		Non-Barrage ...	+400	—5	—300	...
	Unproductive	... ...	...	...	—100	...
TOTAL ...	Voted ...	Barrage ...	47,24,000	48,81,000	49,49,000	47,59,625
		Non-Barrage ...	14,61,000	13,18,500	15,89,000	15,08,786
CHARGED.						
Charges in India (*b*) ...	Productive	Barrage ...	*2,95,000*	*2,89,100*	*3,20,000*	*3,43,697*
		Non-Barrage ...	*89,600*	*78,500*	*1,00,700*	*1,11,920*
	Unproductive	... ...	*12,600*	*9,700*	*12,900*	*15,513*
Charges in England ...	Productive	Barrage ...	...	...	...	...
		Non-Barrage ...	...	...	...	...
	Unproductive	... ...	...	...	...	...
Loss or gain by exchange ...	Productive	Barrage ...	...	*+220*	...	...
		Non-Barrage ...	...	*+60*	...	...
	Unproductive	... ...	...	*+10*	...	...
Rounding	Productive	Barrage ...	...	*—320*	...	...
		Non-Barrage ...	*—600*	*—60*	*+300*	...
	Unproductive	... ...	*+400*	*+290*	*+100*	...
TOTAL ..	*Charged...*	Barrage ...	*2,95,000*	*2,89,000*	*3,20,000*	*3,43,697*
		Non-Barrage ...	*1,02,000*	*88,500*	*1,14,000*	*1,27,433*
GRAND TOTAL ...			65,82,000	65,77,000	69,72,000	67,39,541

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT. (*a*)

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A.—Irrigation Works for which neither Capital nor Revenue Accounts are kept—				
Direct Receipts	8,000	9,000	7,000	9,770
Portion of Land Revenue due to Works (X)	3,34,000	3,33,000	3,31,000	3,38,614
Deduct—Refunds .. .. Voted ...	...	...	...	...
Charged .	...	...	...	...
TOTAL ...	3,42,000	3,42,000	3,38,000	3,48,384

(*a*) Details are available in the Public Works Issues.

(*b*) Including *pro rata* Charges in England debitable to this head by transfer from "50—Civil Works Provincial."

X See page 15.

XX.—INTEREST.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate 1938-39.	Accounts, 1937-38.
		Rs	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT	XX-A	2,70,400	2,30,000	3,35,000	4,12,235
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES		2,00,000	3,18,000	50,000	99,003
INTEREST ON ARREARS OF REVENUE		3,800	3,000	5,000	6,226
MISCELLANEOUS			51,000	...	...
TOTAL ...		4,74,200	6,02,000	3,90,000	5,17,464
Deduct—REFUNDS ...		—4,200	—20,000	—3,000	—4,806
TOTAL ...		4,70,000	5,82,000	3,87,000	5,12,658

DETAILED ACCOUNT No. XX-A.

INTEREST.

Interest on Loans and Advances by the Provincial Government.

SUMMARY.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate 1938-39.	Accounts, 1937-38.
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS	6,800	7,000	6,900	8,396
" " TO CULTIVATORS	2,13,900	1,50,000	2,78,000	3,37,373
" " TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE CO-OPERATIVE SOCIETIES ACT	...	...	...	53
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER LAND IMPROVEMENT LOANS ACT	300	1,000	1,000	2,071
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES.	48,000	71,000	48,100	62,928
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS—				
HOUSE BUILDING ADVANCES	700	400	400	1,238 (for the three items)
ADVANCES FOR PURCHASE OF MOTOR CARS, ETC.	600	400	400	
ADVANCES FOR PURCHASE OF OTHER CONVEYANCES	100	200	200	
INTEREST ON LOANS TO PORT FUNDS	...	...	...	176
TOTAL ...	2,70,400	2,30,000	3,35,000	4,12,235

XXI.—ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ...		5,000	5,000	5,000	5,961
COURT-FEES REALISED IN CASH	XXI-A	2,000	1,000	2,000	1,279
GENERAL FEES, FINES AND FORFEITURES	XXI-B	1,91,000	1,81,000	1,80,000	1,95,112
PLEADERSHIP EXAMINATION FEES		1,000	1,000	1,000	1,575
MISCELLANEOUS FEES AND FINES	XXI-C	29,000	25,000	20,000	32,208
MISCELLANEOUS		8,000	5,000	10,000	8,027
RECOVERIES OF OVERPAYMENTS		1,000	1,000	1,000	21,086
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	1,000	1,000	...
... ... TOTAL ...	...	2,37,000	2,20,000	2,20,000	2,65,248
Deduct—REFUNDS ...		—23,000	—16,000	—16,000	—36,134
TOTAL ...		2,14,000	2,04,000	2,04,000	2,29,114

DETAILED ACCOUNT No. XXI-A.
ADMINISTRATION OF JUSTICE.
Court-fees realised in Cash.

Recoveries on account of Pauper Suits	1,000	...	1,000	453
Other Items	1,000	...	1,000	826
TOTAL ...	2,000	1,000	2,000	1,279

DETAILED ACCOUNT No. XXI-B.
ADMINISTRATION OF JUSTICE.
General Fees, etc.

Fees of the Judicial Commissioner's Court	...	9,000	9,000	8,397
Fees of the District and Subordinate Courts	2,000			
Fines by Civil and Sessions Courts	13,000	9,000	9,000	5,028
Magisterial Fines	1,54,000	1,39,000	1,38,000	1,62,877
Fines realised through the societies for the prevention of cruelty to animals	10,000	11,000	11,000	10,104
Other Items	12,000	13,000	13,000	8,706
TOTAL ...	1,91,000	1,81,000	1,80,000	1,95,112

DETAILED ACCOUNT No. XXI-C.
ADMINISTRATION OF JUSTICE.
Miscellaneous Fees and Fines

Fees of the Official Assignee	14,000	16,000	12,000	19,085
Cash Receipts of Record-rooms in offices which are charged to Administration of Justice	11,000	5,500	4,000	10,313
Other Items	4,000	3,500	4,000	2,810
TOTAL ...	29,000	25,000	20,000	32,208

XXII.—JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	47,000	55,000	47,000	32,840
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		44,000	45,000	43,000	53,414
RECOVERIES OF OVERPAYMENTS		...	...	...	239
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	3,068
RECEIPTS IN ENGLAND		...	...	...	109
TOTAL ...		91,000	1,00,000	90,000	89,670
Deduct—REFUNDS ..	...	...	...	...	—80
TOTAL ...	...	91,000	1,00,000	90,000	89,590

DETAILED ACCOUNT No. XXII-A.

JAILS AND CONVICT SETTLEMENTS.

Jails.

Hire of Convicts	43,500	50,000	44,000	23,808
Recoveries of Transportation and Jail Charges from other Governments and Indian States when creditable as revenue	2,000	2,400	1,500	2,997
Miscellaneous	1,500	2,500	1,100	5,627
Receipts of Criminal Tribes Settlement	...	100	400	408
TOTAL ...	47,000	55,000	47,000	32,840

XXIII—POLICE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
CASH RECEIPTS UNDER THE ARMS ACT		15,000	17,000	14,500	14,137
FEES, FINES AND FORFEITURES	XXIII-A.	32,200	3,000	5,500	3,204
MISCELLANEOUS	XXIII-B	8,000	8,000	8,000	8,033
RECOVERIES OF OVERPAYMENTS		1,000	2,000	2,000	2,298
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, AND PERSONS		40,000	47,000	47,000	37,480
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		2,500	17,000	1,400	11,840
CONTRIBUTION FOR RAILWAY POLICE		7,400	7,000	6,800	5,755
TOTAL ...		1,06,100	1,01,000	85,200	82,747
Deduct—REFUNDS ...		—100	...	—200	—102
TOTAL ...		1,06,000	1,01,000	85,000	82,645

DETAILED ACCOUNT No. XXIII-A.

POLICE.

Fees, Fines and Forfeitures.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Cash receipts under the Petroleum Act, XXX of 1934	1,400		2,900	1,257
Do. Public Conveyance Act	27,700		...	...
Miscellaneous	3,100		2,600	1,947
TOTAL ...	32,200	3,000	5,500	3,204

DETAILED ACCOUNT No. XXIII-B.

MISCELLANEOUS.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
District Police.				
Other items	5,200		5,000	7,552
Miscellaneous	2,100		2,000	...
Ordnance stores returned by the Police Department	700		1,000	481
TOTAL ...	8,000	8,000	8,000	8,033

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
Fees, Government Professional Colleges ...		...	...	...	...
B.—Secondary—					
Fees, Government Secondary Schools		86,000	85,000	85,000	91,595
C.—Primary—					
Fees, government primary schools		...	...	...	...
Collection of fines under the Bombay Primary Education Act, 1923		2,000	..	...	...
D.—Special—					
Fees and other receipts, Government Special Schools		2,800	2,800	2,800	3,882
E.—General—					
Contributions		...	...	...	...
Miscellaneous	XXVI-A	10,000	9,700	9,100	7,738
Recoveries of overpayments ...		27,000	34,500	14,000	37,460
Collection of payments for services rendered ...		2,000	1,700	1,500	1,724
TOTAL—General ...		39,000	45,900	24,600	46,922
For rounding ...		+300	+400	...	...
TOTAL ...		1,30,100	1,34,100	1,12,400	1,42,399
Deduct—Refunds ...		—100	—100	—400	—9
TOTAL ...		1,30,000	1,34,000	1,12,000	1,42,390

DETAILED ACCOUNT No. XXVI-A.

EDUCATION.

General.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Miscellaneous—				
Examination Fees	9,900		9,000	7,047
Other Items	100		100	691
TOTAL ...	10,000	9,700	9,100	7,738

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL FEES		10,000	9,000	11,000	11,126
HOSPITAL RECEIPTS	XXVII-A	40,000	36,000	38,000	40,053
MENTAL HOSPITAL RECEIPTS	XXVII-B	24,000	24,000	24,000	24,956
SALE OF MEDICINES		...	...	...	...
CONTRIBUTIONS		90,000	74,000	74,000	74,134
INCOME FROM ENDOWMENTS		3,000	3,000	3,000	3,438
MISCELLANEOUS		1,000	2,000	1,000	3,280
RECOVERIES OF OVERPAYMENTS		1,000	2,000	1,000	576
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	1,000	...	119
TOTAL ...		1,69,000	1,51,000	1,52,000	1,57,682
Deduct—REFUNDS ...		—1,000	—1,000	—1,000	480
TOTAL ...		1,68,000	1,50,000	1,51,000	1,57,202

DETAILED ACCOUNT No. XXVII-A.

MEDICAL.

Hospital Receipts.

Receipts from paying patients	39,600	35,000	37,600	39,988
Nursing fees	...	...	...	...
Other items	400	1,000	400	65
TOTAL ...	40,000	36,000	38,000	40,053

DETAILED ACCOUNT No. XXVII-B.

MEDICAL.

Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	13,000	13,100	13,100	13,570
Other items	200	310	310	606
Recoveries for the maintenance of insanes from other provinces and states	10,800	10,590	10,590	10,780
TOTAL ...	24,000	24,000	24,000	24,956

XXVIII.—PUBLIC HEALTH.

SALE-PROCEEDS OF QUININE, ETC.	7,000	6,000	2,000	81
CONTRIBUTIONS	36,000	35,000	44,000	34,174
MISCELLANEOUS	11,000	13,000	7,800	21,541
RECOVERIES OF OVERPAYMENTS	...	...	...	56
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	53,000	11,000	...	201
RECEIPTS IN ENGLAND	...		...	160
LOSS OR GAIN BY EXCHANGE	...		...	—1
			...	...
FOR ROUNDING ...	...		... +200	... ...
TOTAL ...	1,07,000	65,000	54,000	56,212
Deduct—REFUNDS ...	...	...	...	—2,598
TOTAL ...	1,07,000	65,000	54,000	53,614

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Agricultural receipts		2,60,200	2,49,000	2,34,200	1,47,250
Recoveries of overpayments		...	...	...	467
Deduct—Refunds		—200	—1,000	—200	—362
TOTAL ...		2,60,000	2,48,000	2,34,000	1,47,355
XXX.—VETERINARY.					
Other receipts	XXX-A	9,600	9,500	8,300	7,740
Recoveries of overpayments		...	...	...	196
Deduct—Refunds		...	...	...	...
For rounding		+400	+500	—300	...
TOTAL ...		10,000	10,000	8,000	7,936
DETAILED ACCOUNT No. XXX-A Other Receipts.					
Grants made by the Imperial Council of Agricultural Research		8,600		7,800	6,406
Other Receipts		1,000		500	1,334
TOTAL ...		9,600	9,500	8,300	7,740
XXXI.—CO-OPERATION.					
Audit fees		21,000	22,000	25,000	21,090
Miscellaneous receipts	XXXI-A	7,300	8,000	6,300	10,526
Recoveries of overpayments		...	...	...	229
Deduct—Refunds		...	...	...	...
For rounding		—300	...	—300	...
TOTAL ...		28,000	30,000	31,000	31,845
DETAILED ACCOUNT No. XXXI-A. Miscellaneous Receipts.					
Transfer from the deposit account of grants from the Central Government for the Scheme for Co-operative Training and Education		7,300	6,800	6,300	10,525
Miscellaneous Receipts		...	1,200	...	1
TOTAL ...		7,300	8,000	6,300	10,526

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Industries	XXXII-A	85,100	75,500	85,400	65,043
Fisheries		500	100	650	288
For rounding ...		+400	+400	—50	...
TOTAL ...		86,000	76,000	86,000	65,331

DETAILED ACCOUNT No. XXXII-A.

INDUSTRIES.

Industries.

Inspection of Weights and Measures		50,600	50,200	50,200	52,650
Transfer from the Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—					
Small-scale Woollen Industry		16,100	10,000	16,100	...
Other Schemes		9,000	7,200	9,000	3,799
Transfer from the Deposit Account of grants from the Central Government for Development of the Handloom Industries		8,500	7,500	9,500	7,708
Other Receipts		900	600	600	886
TOTAL ...		85,100	75,500	85,400	65,043

XXXVI.—MISCELLANEOUS DEPARTMENTS.

Labour and Emigration—					
Emigration fees		...	...	...	...
Fees for the registration of Trade Unions		...	...	...	165
Miscellaneous—					
Examination fees		3,000	2,700	2,700	3,956
Fees for inspection of steam boilers		14,200	14,000	14,000	14,302
Administration of Indian Partnership Act, 1932 ...		800	800	800	797
Miscellaneous		...	10,000	500	547
Fees under the Societies Registration Act		800	500	...	767
For rounding ...		+400	+200	+200	...
TOTAL ...		19,200	28,200	18,200	20,534
Deduct—Refunds ...	XXXVI-A	—200	—200	—200	—165
TOTAL ...		19,000	28,000	18,000	20,369

DETAILED ACCOUNT No. XXXVI-A.

MISCELLANEOUS DEPARTMENTS.

Deduct—Refunds—

Examination fees for granting certificates of competency to electrical contractors and wiremen		—100		—100	
Inspection of steam boilers		—100		—100	
TOTAL ...		—200	—200	—200	—165

XXXIX.—CIVIL WORKS.

Rents		81,000	81,600	81,400	93,832
Ferry Receipts		...	100	...	31
Tolls on roads		14,000	14,000	15,000	14,775
Recoveries of expenditure		4,300	81,700	3,400	15,654
Miscellaneous—					
(i) Transfer from Fund for Sind Buildings		5,00,000	50,000	...	20,875
(ii) Miscellaneous		51,000	70,000	50,200	87,250
Transfer from Central Road Fund		16,82,800	9,67,200	10,76,700	4,18,586
For rounding ...		+200	+300	+300	
Total ...		23,33,300	12,64,900	12,27,000	6,51,003
Deduct—Refunds ... { *Charged* ...		...	...	...	...
Deduct—Refunds ... { Voted ...		—300	—3,900	...	—7,751
Net Total ..		23,33,000	12,61,000	12,27,000	6,43,252

XLIV.—RECEIPTS IN AID OF SUPERANNUATION.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XLIV-A	88,000	94,000	99,000	1,05,643
	TOTAL ...	88,000	94,000	99,000	1,05,643
Deduct—REFUNDS ...		—1,000	—1,000	—1,000	—14,801
	TOTAL ...	87,000	93,000	98,000	90,842

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

Officers lent to Foreign Service—				
District Local Fund Officers	48,000	49,000	52,000	51,808
Municipal and other (excluding District Local Fund) Officers ...	10,000	11,000	11,000	10,260
Other Foreign Service	5,000	9,000	11,000	14,716
Total—Foreign Service ...	63,000	69,000	74,000	76,784
Other Governments and bodies	25,000	25,000	25,000	28,775
Refund of gratuities	...	...	...	84
TOTAL ...	88,000	94,000	99,000	1,05,643

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		500	2,000	...	3,550
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS ..		4,700	5,000	2,000	6,107
OTHER PRESS RECEIPTS		14,000	12,000	17,000	13,316
ROUNDING OF		−200	...	...	...
TOTAL ...		19,000	19,000	19,000	22,973
Deduct—REFUNDS ...		...	...	...	...
NET TOTAL ...		19,000	19,000	19,000	22,973

XLVI.—MISCELLANEOUS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
UNCLAIMED DEPOSITS	25,000	25,000	22,900	26,578
SALE OF OLD STORES AND MATERIALS	500	700	700	...
FEES FOR GOVERNMENT AUDIT	4,600	5,000	5,000	8,696
OTHER FEES, FINES AND FORFEITURES	1,500	1,000	2,700	2,611
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.	75,000	40,000	40,000	311
MISCELLANEOUS	3,000	3,000	3,800	3,294
RECOVERIES OF OVERPAYMENTS	4,000	6,000	6,000	17,066
NET GAIN BY EXCHANGE ON REMITTANCE TRANSACTIONS	...	...	...	−45
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	5,000	4,000	2,000	2,382
GAIN BY EXCHANGE ON LOCAL TRANSACTIONS	...	...	...	483
FOR ROUNDING	+400	+300	−100	...
TOTAL ...	1,19,000	85,000	83,000	61,376
Deduct—REFUNDS ...	−7,000	−12,000	−6,000	−8,103
TOTAL ...	1,12,000	73,000	77,000	53,273

XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.	1,05,00,000	1,05,00,000	1,05,00,000	1,10,00,000

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LI.—EXTRAORDINARY RECEIPTS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Sale of land	LI-A	65,29,000	60,14,000	75,82,000	81,55,048
Sale of other Government Assets		...	...	...	...
Other items		...	...	...	120
	TOTAL ...	65,29,000	60,14,000	75,82,000	81,55,168
	Deduct—Refunds ...	—29,000	—32,000	—32,000	—20,649
	TOTAL ...	65,00,000	59,82,000	75,50,000	81,34,519

DETAILED ACCOUNT No. LI-A.

EXTRAORDINARY RECEIPTS.

Sale of Land.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Barrage lands	64,79,000	60,14,000	75,32,000	81,55,048
Other lands	50,000	...	50,000	...
TOTAL ...	65,29,000	60,14,000	75,82,000	81,55,048

DEBT HEADS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A—Debt raised in India—				
III—Loans from the Central Government	...	...	...	...
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	9,93,000	9,62,000	9,95,000	9,71,780
Contributory Provident Fund	7,000	8,000	9,000	1,280
TOTAL ...	10,00,000	9,70,000	10,04,000	9,73,060
DEPOSITS NOT BEARING INTEREST.				
Famine Relief Fund—				
A—Famine Relief Fund—				
Transfer from the Revenue Account	...	...	...	...
Interest receipts	34,000	33,000	33,000	5,884
Recoveries of famine expenditure	...	...	...	...
Gain on realisation of securities	...	...	...	...
B—Investment Account—				
Sale of securities	...	...	...	...
TOTAL ...	34,000	33,000	33,000	5,884
Appropriation for Reduction or Avoidance of Debt—				
Other Appropriations	3,72,000	16,000	3,38,000	7,46,893
Depreciation Reserve Fund—Government Presses	10,000	6,000	6,000	4,270
Transfers from Famine Relief Fund...	...	...	...	...
Deposits of Local Funds—				
District Funds	44,06,000	44,06,000	45,55,000	43,29,435
Municipal Funds	11,37,000	11,37,000	14,06,000	12,82,826
Other Funds	21,82,000	21,82,000	23,37,000	24,18,426
TOTAL ...	77,25,000	77,25,000	82,98,000	80,30,687

DEBT HEADS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs
DEPOSITS NOT BEARING INTEREST—*contd.*				
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	5,08,000	5,08,000	5,00,000	5,20,999
Civil Courts' Deposits	17,76,000	7,76,000	17,12,000	17,95,050
Criminal Courts' Deposits	28,000	28,000	32,000	25,986
Personal Deposits	68,57,000	68,57,000	69,76,000	71,62,326
Forest Deposits	55,000	55,000	40,000	47,406
Public Works Deposits	4,61,000	4,61,000	5,32,000	5,78,492
Trust Interest Funds...	50,000	50,000	49,000	49,328
Deposit account of the receipts under the Public Conveyance Act ...	...	29,000	30,000	32,076
Deposits for work done for public bodies or individuals	...	...	1,000	581
Municipal taxes on Government residential buildings	...	...	...	...
Unclaimed Deposits in the General Provident Fund	...	...	2,000	—107
Unclaimed Deposits in the Contributory Provident Fund ...	...	...	...	...
Deposits of fees received by Government servants for work done for private bodies.	5,000	5,000	3,000	3,773
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932.	...	...	...	...
TOTAL ...	97,40,000	97,69,000	98,77,000	1,02,15,910
Other Accounts—				
Subventions from Central Road Fund	16,83,000	2,22,000	5,15,000	7,462
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for the economic development and improvement of rural areas.	97,200		62,000	—3,573
Grant for the scheme for co-operative training and education ...	7,300	16,000	6,000	...
Grant for small-scale woollen industry	16,100		16,000	10,065
Total ...	1,20,600	16,000	84,000	6,492
Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugarcane tracts in India.	...		...	
(ii) Scheme for improvement of marketing in India ...	17,300	26,000	20,000	31,810
(iii) Scheme for the appointment of Disease Investigation Officer ...	8,600		8,000	
Rounding	+100			
Total ...	26,000	26,000	28,000	31,810
Deposit account of grants from the Central Government for the Development of Handloom Industries.	8,400	12,000	8,000	15,900
Central Cotton Committee Research Fund	34,000	63,000	63,000	67,622
Fund for Sind Buildings	...	...	...	16,20,504
TOTAL—Other Accounts ...	18,72,000	3,39,000	6,98,000	17,49,790

DEBT HEADS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
ADVANCES NOT BEARING INTEREST.				
Advances repayable—				
Civil Advances—				
Advances for the purchase of passages	...	...	...	34
Objection book advances	1,85,000	1,85,000	1,20,000	1,48,240
Medical supplies for Military Department	...	...	2,000	...
Advances for repayment of refunds of revenue and deposits ...	2,000	2,000	1,000	2,161
Public Works advances	3,000	3,000	11,000	8,195
Other Advances	...	...	...	...
Special Advances	...	...	...	...
Forest Advances	1,20,000	1,20,000	1,21,000	1,15,404
TOTAL ...	3,10,000	3,10,000	2,55,000	2,74,034
Permanent Advances	5,000	5,000	2,000	3,227
Account with the Government of Burma	...	...	...	...
Account with the Reserve Bank	1,26,000	1,26,000	3,000	5,689
Total—Advances ...	4,41,000	4,41,000	2,60,000	2,82,950
SUSPENSE.				
Suspense Accounts—				
Suspense Account	40,000	40,000	10,000	7,291
Central Accounts Office—Reserve Bank Suspense	2,42,93,000	2,42,93,000	19,00,000	1,61,81,782
Cash Balance Investment Account	10,00,00,000	9,31,80,000	2,95,60,000	5,74,00,997
Recoveries of Service Payments	1,26,000	1,26,000	1,00,000	1,25,338
Departmental Adjusting Account	5,000	5,000	...	...
Total ...	12,44,64,000	11,76,44,000	3,15,70,000	7,37,15,408
Cheques and Bills	3,01,000	3,01,000	3,11,000	3,06,142
Departmental and Similar Accounts—				
Civil Departmental Balances (Civil and P. W.)	16,000	16,000	19,000	12,822
Total—Suspense ...	12,47,81,000	11,79,61,000	3,19,00,000	7,40,34,372

DEBT HEADS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	1,000	1,000	1,000	—782
Loans to District and other Local Fund Committees	1,000	1,000	1,000	695
Loans to Land-holders and other Notabilities	...	...	...	...
Advances to Cultivators	5,28,000	2,68,000	5,25,000	4,31,079
Advances under special laws	...	...	...	...
Miscellaneous Loans and Advances	64,000	9,04,000	80,000	1,03,618
TOTAL ...	5,94,000	11,74,000	6,07,000	5,34,610
Loans to Government Servants—				
House-building Advances	7,000	11,000	10,000	11,864
Advances for the purchase of motor cars	10,000	16,000	15,000	13,278
Advances for the purchase of other conveyances	2,000	5,000	6,000	6,123
Passage Advances	...	...	...	...
Other Advances	...	...	...	...
TOTAL ...	19,000	32,000	31,000	31,265
Total—Loans and Advances by Provincial Government ...	6,13,000	12,06,000	6,38,000	5,65,875
REMITTANCES.				
Other Local Remittances—				
Cash Remittances between treasuries	3,07,40,000	3,07,40,000	3,44,42,000	3,36,07,047
Forest Remittances	9,26,000	9,26,000	8,06,000	9,07,650
Public Works Remittances—	...	...		
Remittances into Treasuries	8,59,000	8,59,000	8,98,000	8,79,435
Public Works Cheques	59,98,000	59,98,000	61,00,000	60,07,949
Other Remittances	13,94,000	13,94,000	7,75,000	13,32,958
Transfers between Public Works Officers	7,96,000	7,96,000	3,50,000	7,37,406
Miscellaneous Remittances	...	4,17,000	6,20,000	4,48,020
TOTAL ...	4,07,13,000	4,11,30,000	4,39,91,000	4,39,20,465
Remittances by Bills—				
Remittance Transfer Receipts—Local	25,14,000	25,14,000	77,33,000	53,06,642
Adjusting account between Central and Provincial Governments ...	1,00,01,000	1,00,01,000	1,93,81,000	1,97,25,587
Inter-provincial Suspense Accounts	6,000	6,000	36,000	8,422
TOTAL—Remittances ...	5,32,34,000	5,36,51,000	7,11,41,000	6,89,61,116

CIVIL BUDGET ESTIMATE OF PROVINCIAL EXPENDITURE.

FOR THE YEAR

1939-40

7.—LAND REVENUE.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
A.—Charges of administration.	Voted ...	4,46,900	4,63,000	4,57,600	4,62,999
B.—Survey, Settlement and Record Operations ...	Voted ...	18,000	23,000	23,000	16,379
C.—Land records ...	Voted ...	12,58,700	12,63,000	12,63,300	12,60,553
D.—Charges on account of encumbered estates ...	Charged ...	...	...	...	...
	Voted ...	1,500	1,500	1,500	7,653
E.—Assignments and Compensations	Charged...	*10,800*	*10,900*	*10,800*	*10,947*
	Voted ...	...	...	...	...
F.—Charges in England ...	Voted ...	...	...	...	...
G.—Loss or Gain by Exchange	Charged ...	...	...	...	...
	Voted ...	...	...	...	...
For rounding ...	Charged ...	*+200*	*+100*	*+200*	...
	Voted ...	—100	—500	—400	...
TOTAL ...		17,36,000	17,61,000	17,56,000	17,58,531
	Charged ...	*11,000*	*11,000*	*11,000*	*10,947*
	Voted ...	17,25,000	17,50,000	17,45,000	17,47,584

7.—LAND REVENUE. A.—Charges of Administration.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—GENERAL ESTABLISHMENTS.—						
A-1.—(1) Pay of Officers— ... ... Voted ...			...	3,800	...	3,837
A-1.—(2) Pay of Establishment—						
Clerks (30—50)			...		...	
Servants (15)			...		...	
For Land Acquisition Work under Consulting Surveyor to Government			2,500		2,350	
Total—Voted ...			2,500	3,000	2,350	6,617
A-1—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) ... ... Voted ..			36		36	
Travelling allowance (ordinary) ... Voted ...			...		50	
House-rent and other allowances ... Voted ...			64		64	
Total—Voted ...			100	1,800	150	2,399

7.—LAND REVENUE. A.—Charges of Administration—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-1.—GENERAL ESTABLISHMENTS—*contd.*						
A-1.—(4) Contingencies—						
Contract contingencies			42,000		47,794	
Service postage and telegrams			...		...	
Rents, rates and taxes			5,860		6,524	
Non-contract contingencies			3,440		4,655	
Pay of menials			29,000		27,727	
Construction and repairs of chavdis			16,000		18,000	
Acquisition and improvement of land for village sites ...			...		5,000	
Other supplies and services			...		...	
Total—Voted ...			96,300	1,09,000	1,09,700	1,03,546
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "25,—General Administration" on account of the establishment charges of Collectors, &c. (*vide* page 81)			+3,43,000	+3,43,000	+3,43,000	+3,43,000
Add—Amount transferred from "39—Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 141)			+5,000	+2,400	+2,400	+3,600
Total—Voted ...			+3,48,000	+3,45,400	+3,45,400	+3,46,600
TOTAL—Voted ...			4,46,900	4,63,000	4,57,600	4,62,999
7.—LAND REVENUE. **B.—Survey, Settlement and Record Operations.**						
B-1.—Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount payable to Bombay Government on account of the work done at the Photozinco Press, Poona ... ... Voted ...			18,000		23,000	
Total Survey, Settlement and Record Operations ... ... Voted ...			18,000	23,000	23,000	16,379

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7.—LAND REVENUE. C.—Land Records.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
C-1.—Superintendence ... ... Voted ...			73,000	76,400	79,700	67,786
C-2.—City Land Records ... ... Voted ...			36,800	37,300	38,000	28,069
C-3.—District charges ... ... Voted ...			11,45,900	11,45,500	11,42,600	11,60,184
C-4.—Cost of boundary marks recoverable from land holders ... Voted ...			3,000	3,800	3,000	4,514
Total—Voted ...			12,58,700	12,63,000	12,63,300	12,60,553
DETAILS.						
C-1.—SUPERINTENDENCE.						
C-1.—(1) Pay of Officers—						
Superintendents (300—650 + 100 S. P.)	1	1	9,000		9,000	
Leave salary			...		...	
Total—Voted ...			9,000	8,600	9,000	9,000
C-1.—(2) Pay of Establishment—						
Clerks, etc. (36—150)	45	45	40,660		41,400	
Servants (16—20)	12	12	2,460		2,500	
Temporary establishment			12,680		15,800	
Probable savings			...		...	
Leave salary			...		...	
Total—Voted ...			55,800	58,100	59,700	48,190
C-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,740		1,740	
Travelling allowance (ordinary)			1,500		1,300	
House-rent and other allowances			360		360	
Total—Voted ...			3,600	3,300	3,400	3,270

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
C-1. SUPERINTENDENCE - *contd.*			Rs.	Rs.	Rs.	Rs.
C-1.—(4) Contingencies—						
Contract contingencies			650		935	
Pay of menials			980		940	
Non-contract contingencies			4,770		5,725	
Total ... Voted ...			6,400	6,400	7,600	7,326
Deduct—Portion of pay and allowances of Superintendent, Land Records in Sind, debitable to "68—Construction of Irrigation Works" ... Voted ...			—1,800		...	...
Total .. Voted ...			73,000	76,400	79,700	67,786
C-2.—CITY LAND RECORDS.						
C-2.—(2) Pay of Establishment—						
Surveyors (30—175)	16	16	18,180		17,915	
Servants (16—20)	14	14	3,020		2,805	
Temporary establishment			7,900		9,180	
Leave salary			700		300	
Total ... Voted ...			29,800	29,600	30,200	22,547
C-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
(For City Survey work)			2,100		2,220	
Travelling allowance (ordinary)			620		685	
House-rent and other allowances			2,180		1,895	
Total ... Voted ...			4,900	3,700	4,800	3,479
C-2—(4) Contingencies—						
Pay of menials			120		110	
Non-contract contingencies			1,980		2,890	
Total ... Voted ...			2,100	4,000	3,000	2,043
TOTAL ... Voted ...			36,800	37,300	38,000	28,069

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-3.—DISTRICT CHARGES.						
C-3.—(1) Pay of Officers—						
Head Master, Tapedars' Training School, Hyderabad (Sind) (200—260)	1	1	2,700		2,600	
Total—Voted ...			2,700	2,600	2,600	2,520
C-3.—(2) Pay of Establishment—						
Assistant Inspectors, Clerks, Tapedars and Circle Inspectors—						
Kanungo establishment (35—95)	1,081	1,081	6,37,777		6,42,488	
Other establishment (100—125)	3	3	4,220		3,775	
Servants and Kotars—						
Kanungo establishment (15)	1,007	1,007	1,79,604		1,78,223	
Other establishment (16—18)	4	4	756		720	
Temporary establishment—						
Kanungo establishment			2,240		1,232	
Other establishment					...	
Probable savings—						
Kanungo establishment			—32,297		—35,738	
Leave salary					...	
Total—Voted ...			7,92,300	7,91,700	7,90,700	7,86,511
C-3.—(3) Akarband Work ... ... Voted ...			...	...	...	305
C-3.—(4) Record of Rights ... ... Voted ...			...	...	...	...
C-3.—(5) Settlement Work ... ... Voted ...			...	...	...	24,486
Carried over ...			7,95,000	7,94,300	7,93,300	8,13,822

7.—LAND REVENUE. C.—Land Records—*concld.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C-3.—DISTRICT CHARGES—*contd.*						
Brought forward ...			7,95,000	7,94,300	7,93,300	8,13,822
C-3.—(6) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Kanungo establishment			3,13,900		3,13,790	
Other establishments			...		...	
Travelling allowance (ordinary)—						
Kanungo establishment			8,000		7,000	
Other establishments			100		100	
House-rent and other allowances—						
Kanungo establishment			400		400	
Other establishments			500		510	
Total—Voted ...			3,22,900	3,22,500	3,21,800	3,17,707
C-3.—(7) Stipends ... ... Voted ...			1,200	1,200	1,200	1,383
C-3.—(8) Contingencies—						
Rents, rates and taxes—						
Kanungo establishment			12,000		11,000	
Other establishments			70		70	
Non-contract contingencies—						
Kanungo establishment			13,231		12,980	
Other establishments			356		380	
Pay of menials—						
Other establishments			1,143		1,870	
Total—Voted ...			26,800	27,500	26,300	27,272
Deduct—Recovery of establishment charges ... Voted ...			...	...	...	...
TOTAL—District charges—Voted ...			11,45,900	11,45,500	11,42,600	11,60,184

7.—LAND REVENUE. D.—Charges on account of Encumbered Estates.		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
D.—(1) Pay of Officers—							
Manager (grade pay *plus* Spl. Pay Rs. 150)	*Charged* ...		*1*	...		*10,400*	
	Voted ...	1	...	12,000		...	
Assistant and Deputy Managers (200—260 *plus* special pay Rs. 50 each) ...	Voted ...	4	4	14,100		13,700	
Leave salary	...					...	
Total ...	*Charged* ...			...	*3,400*	*10,400*	*9,921*
	Voted ..			26,100	21,500	13,700	16,055
D.—(2) Pay of Establishment—							
Clerks and Surveyors (25 to 150) ...	...	36	36	28,000		27,808	
Servants and Bookbinders (17to 21) ...	...	13	12	2,720		2,508	
Temporary establishment	...			16,880		16,884	
Leave salary	...			1,500		1,500	
Total—Voted	..			49,100	47,900	48,700	48,917
D.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ..	*Charged* ...			...		*2,500*	
	Voted ...			8,630		6,930	
Travelling allowance (ordinary) ..	*Charged* ...			...		*200*	
	Voted ...			4,000		4,700	
House-rent and other allowances ...	Voted ...			670		670	
Total ..	*Charged* ...			...	*800*	*2,700*	*1,881*
	Voted ...			13,300	12,800	12,300	9,532
D.—(4) Contingencies—							
Contract contingencies	...			3,980		5,000	
Service postage and telegrams	...			4,970		4,700	
Rents, rates and taxes	...			2,880		2,700	
Non-contract contingencies	..			780		1,000	
Pay of menials	...			1,490		1,400	
Total—Voted	...			14,100	14,200	14,800	16,034
Leave and Pension Contribution on account of I. C. S. Officers, payable to the Bombay Government	*Charged* ...			...	*1,200*	*3,400*	*3,002*
TOTAL ...	*Charged* ...			...	*5,400*	*16,500*	*14,804*
	Voted ...			1,02,600	96,400	89,500	90,538
D.—(5) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Contributions from Encumbered Estates in Sind.	*Charged* ...			...	*— 5,400*	*— 16,500*	*—14,804*
	Voted ...			—1,01,100	— 94,900	— 88,000	—82,885
TOTAL ...	*Charged* ...			...	...	...	...
	Voted ...			1,500	1,500	1,500	7,653

7.—LAND REVENUE. E.—Assignments and Compensations.		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimae, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
E-1.—Payment to Inamdars and other Grantees	*Charged* ...			6,870	6,960	6,900	6,970
E-2.—Pensions in lieu of Resumed Lands	*Charged* ...			300	300	300	442
E-3.—Other Land Revenue Compensations	*Charged* ...			3,630	3,640	3,600	3,535
Total ...	*Charged* ...			10,800	10,900	10,800	10,947
DETAILS.							
E-1.—Payment to Inamdars and other Grantees—							
E-1.—(1) Inamdars	..			870		900	970
E-1.—(2) District and Village Officers	...			6,000		6,000	6,000
Total ...	*Charged* ...			6,870	6,960	6,900	6,970
E-2.—Pensions in lieu of resumed lands—							
Devasthans (Allowances to temples and mosques)	...			...		...	
Annual payments	...			300		300	
Total ...	*Charged* ...			300	300	300	442

8.—PROVINCIAL EXCISE.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A.—DISTRICT EXECUTIVE ESTABLISHMENT ...	*Charged* ...	8-A	*16,500*	*13,000*	*10,600*	*14,499*
	VOTED ...		1,69,600	1,86,000	1,81,400	1,85,040
B.—DISTILLERIES	VOTED ...	8-B	2,00,000	...	...	...
C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	VOTED ...		1,10,000	1,39,000	1,07,000	1,11,358
D.—COMPENSATIONS	VOTED ...	8-C	25,000	25,000	25,000	24,920
E.—CHARGES IN ENGLAND	VOTED ...	8-D	3,000	...	...	7,046
F.—LOSS OR GAIN BY EXCHANGE ...	VOTED ...		...	3	...	−37
LEAVE AND PENSION CONTRIBUTION ON ACCOUNT OF I. C. S OFFICERS PAYABLE TO BOMBAY GOVERNMENT	*Charged* ...		*	*4,000*	*3,800*	*3,275*
For rounding	VOTED ...		−600	−3	+ 600	...
	Charged ...		*+500*	...	*−400*	...
	Total ...		5,24,000	3,67,000	3,28,000	3,46,101
TOTAL ...	*Charged* ...		*17,000*	*17,000*	*14,000*	*17,774*
	VOTED ...		5,07,000	3,50,000	3,14,000	3,28,327

* Included under the minor head, "A—District Executive Establishment".

DETAILED ACCOUNT No. 8-A. PROVINCIAL EXCISE. A.—District Executive Establishment.		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
A.—(1) COMBINED SALT AND EXCISE DEPARTMENT IN SIND	*Charged* ...			*16,500*	*13,000*	*10,600*	*14,499*
	VOTED ...			1,69,600	1,86,000	1,81,400	1,85,192
A.—(2) ESTABLISHMENT IN CONNECTION WITH MATCHES AND SUGAR EXCISE DUTY	VOTED ...			...	...	...	—152
Total ...	*Charged* ...			*16,500*	*13,000*	*10,600*	*14,499*
				1,69,600	1,86,000	1,81,400	1,85,040
A-1—COMBINED SALT AND EXCISE DEPARTMENT IN SIND.							
A-1—(1) Pay of Officers—							
Superintendent (grade pay *plus* special pay Rs. 150).	*Charged* ...	1	*1*	*15,800*		*11,000*	
Deputy Superintendents (300—500) ...	Voted ...	2	2	11,500		11,200	
Total ...	*Charged* ...			*15,800*	*14,900*	*11,000*	*9,574*
	Voted ...			11,500	11,200	11,200	12,065
A-1—(2) Pay of Establishment—							
Inspectors and Assistant Inspectors (*85—300*)	...	39	41	67,370		71,000	
Clerks (*25—200*)	...	24	35	27,040	...	34,900	
Servants (*18—45*)	...	174	212	46,490		55,350	
Temporary establishment	...			240		240	
Leave salary	...			...			
Probable savings	...			—3,910		—7,590	
Total—Voted	...			1,37,230	1,55,000	1,53,900	1,59,279
A-1—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ...	*Charged* ...			*2,580*		*2,590*	
	Voted ...			24,100		25,100	
Travelling allowance (ordinary) ...	*Charged* ...			*500*		...	
	Voted ...			18,000		20,000	
House-rent and other allowances ...	*Charged* ...			*920*		*1,410*	
	Voted ...			4,700		5,900	
Rewards to Government Servants ...	*Charged* ...			...		...	
	Voted ...			3,000		3,200	
Total ...	*Charged* ...			*4,000*	*3,300*	*4,000*	*4,925*
	Voted ...			49,800	53,500	54,200	51,195
A-1.—(4) Contingencies—							
Contract contingencies	...			5,000		6,230	
Rewards to private persons	...			4,500		3,850	
Rents, rates and taxes	...			2,820		2,820	
Service postage and telegrams	...			4,200		4,200	
Other non-contract contingencies ...	...			2,500		2,450	
Pay of menials	...			1,550		3,050	
Total—Voted	...			20,570	21,500	22,600	23,653

DETAILED ACCOUNT No. 8-A. PROVINCIAL EXCISE. A.—District Executive Establishment.—*contd.*		Strength. 1939-40	Strength. 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A-1.—(5) Establishment charges payable to, or recoverable from, other Governments Departments, etc.—							
Deduct—⅓th share transferable to "5—Salt"	*Charged* ...			—5,000	—4,500	—3,700	...
	Voted ...			—49,500	—55,200	—60,500	—61,000
Contribution recoverable from the Central Government on account of supervision charges of the Superintendent of Salt and Excise in Sind for the Matches and Sugar Excise Duty	*Charged* ...			—700	—700	—700	...
Add—Leave contribution on account of I. C. S. Officers payable to the Bombay Governmen	*Charged* ...			+2,400	...	...	...
Total ...	*Charged* ...			—3,300	—5,200	—4,400	...
	Voted ...			—49,500	—55,200	—60,500	—61,000
Total, Combined Salt and Excise Department in Sind ...	*Charged* ...			16,500	13,000	10,600	14,499
	Voted ...			1,69,600	1,86,000	1,81,400	1,85,192
A-2—ESTABLISHMENT IN CONNECTION WITH THE MATCHES AND SUGAR EXCISE DUTY.							
A-2.—(1) Pay of Establishment—							
Assistant Inspector (75—90)		1	1	1,040		1,048	
Servants (16—22)		5	5	1,030		1,032	
Leave salary				90		90	
Total ...				2,160	2,100	2,170	2,044
A-2.—(2) Allowances, Honoraria, etc.				250	300	300	226
A-2.—(3) Contingencies				400	500	430	378
A-2.—(4) *Deduct*—Establishment charges recovered from other Governments Departments, etc.—Central Government				—2,810	—2,900	—2,900	—2,800
Total—Voted ...				..	...	...	—152
DETAILED ACCOUNT No. 8 B. PROVINCIAL EXCISE. B.—Distilleries.							
Cost price of spirits supplied by contractors				2,00,000			
Total—Voted ...				2,00,000	...	...	...
DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. D.—Compensations.							
1. Contributions to Local Boards in lieu of one anna cess on excise revenue				25,000		25,000	
Total—Voted ...				25,000	25,000	25,000	24,920
DETAILED ACCOUNT No. 8-D. PROVINCIAL EXCISE. E.—Charges in England.							
HIGH COMMISSIONER FOR INDIA.							
Leave and deputation salaries, etc.				3,000		...	
Sterling overseas pay				...		...	
Total—Voted ...				3,000	...	...	7,046

9.—STAMPS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—NON-JUDICIAL.					
A.—Superintendence	9-C	...	7,000	7,000	9,032
B.—Charges for the Sale of Stamps	9-A	15,300	14,200	15,200	15,944
C.—Cost of Stamps supplied from Central Stamp Stores		4,500	5,000	4,000	5,341
Total—Voted ...		19,800	26,200	26,200	30,317
B.—JUDICIAL.					
A.—Superintendence	9-C	..	7,000	7,000	4,483
B.—Charges for the Sale of Stamps	9-B	6,800	6,800	6,800	6,517
C.—Cost of Stamps supplied from Central Stamp Stores		1,400	1,600	1,600	1,353
Total—Voted ...		8,200	15,400	15,400	12,353
C.—GENERAL.					
A.—Superintendence	9-C	14,300	...	..	...
For rounding ...		—300	+400	+400	..
GRAND TOTAL—Voted ...		42,000	42,000	42,000	42,670

DETAILED ACCOUNT No. 9-A. STAMPS. B.—Charges for the sale of Stamps. (Non-Judicial.)	Strength. 1939-40	Strength. 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-1.—(1) Pay of Establishment—						
Vendors (30—100)	2	2	1,910		2,100	
Servants (17)	1	1	200		200	
Leave salary			100			
Total—Voted ...			2,210	2,300	2,300	2,278
B-1.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			290	300	290	286
B-1.—(3) Contingencies—						
Discount			12,800		12,610	
Non-contract contingencies			...		...	
Contract contingencies			...		...	
Total—Voted ...			12,800	11,600	12,610	13,380
TOTAL—Voted ...			15,300	14,200	15,200	15,944

DETAILED ACCOUNT No. 9-B. STAMPS. B.—Charges for the sale of Stamps. (Judicial).	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B.-1.—(1) Pay of Establishment—						
Vendors (30—80)	3	3	2,400		2,367	
Servants (14—17)	2	2	400		383	
Leave salary			100		...	
Total—Voted ...			2,900	2,900	2,750	2,698
B.-1.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			400	400	350	378
B.-1.—(3) Contingencies—						
Discount and Commission ... ... Voted ...			3,500	3,500	3,700	3,441
TOTAL—Voted ...			6,800	6,800	6,800	6,517
DETAILED ACCOUNT No. 9-C. STAMPS. A.—Superintendence.						
A.-1. Pay of Officers—						
Special pay to the Deputy Collector (Karachi) ...	1	1	1,200		1,200	
Total—Voted ...			1,200	1,200	1,200	1,200
A.-2. Pay of Establishment—						
Superior Establishment (25—200)	4	4	5,450		5,000	
Inferior Establishment (17)	8	8	1,670		1,650	
Leave salary			300		200	
Total—Voted ...			7,420	7,250	6,850	7,083
A.-3. Allowances, Honoraria, etc.—						
House-rent and other allowances			860		850	
Total—Voted ...			860	850	850	795
A.-4. Contingencies—						
Contract contingencies			700		950	
Non-contract contingencies			1,400		1,400	
Pay of menials			320		350	
Total—Voted ...			2,420	2,300	2,700	2,078
A.-5. Establishment charges recoverable from, or payable to other Governments and Departments—						
Add—Fixed amount transferred from "25—General Administration—Charges of District Administration" (page 81) on account of establishment charges of Collectors			2,400	2,400	2,400	2,400
Deduct—Share of cost of Stamp Office in Karachi, recoverable from Post and Telegraph Department.			...	...	...	—41
Total—Voted ...			2,400	2,400	2,400	2,359
TOTAL—Voted ...			14,300	(a) 14,000	(a) 14,000	13,515

(a) The provision under "Superintendence" is equally divided in round hundreds between "Non-Judicial" and "Judicial".

10.—FOREST.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
A.—General Direction ...	Charged ...	10-A	...	...	...	...
	Voted ...		...	...	...	...
B.—Conservancy and Works ...	Voted ...	10-B	30,000	25,800	30,800	25,763
C.—Establishment ...	Charged ...	10-C	54,600	50,000	55,700	50,291
	Voted ...		2,67,000	2,73,000	2,75,400	2,71,062
D.—Interest on capital ...	Charged ...		700	700	700	707
E.—Charges in England ...	Charged ...	10-D	7,000	5,000	5,700	5,090
	Voted ...		...	...	...	...
F.—Loss or Gain by Exchange ...	Charged ...		...	—27	...	—26
	Voted ...		...	...	...	...
For rounding	Charged ...		—300	+ 327	—100	...
	Voted ...		...	+ 200	—200	...
	TOTAL ...		3,59,000	3,55,000	3,68,000	3,52,887
	Charged ...		62,000	56,000	62,000	56,062
	Voted ...		2,97,000	2,99,000	3,06,000	2,96,825

DETAILED ACCOUNT No. 10-B. **FOREST.** B.—Conservancy and Works.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B.—(1) Timber and other produce removed from the Forests by Government Agency—				
(*a*) Timber	1,300		1,280	
(*b*) Firewood and Charcoal	2,000		2,000	
(*c*) Grass and other produce	...		20	
Total ...	3,300	2,850	3,300	4,017
B.—(2) Timber and other produce removed from the Forests by Consumers or Purchasers	570	1,000	1,050	509
B.—(3) Maintenance, Repairs and Renewals—				
(*a*) Feed and upkeep of cattle	...		70	
(*b*) Renewals or replacement of stores, tools and plant ...	1,200		1,200	
(*c*) Maintenance of, and repairs to Railways, Roads, Bridges non-residential buildings and other works	5,000		7,830	
(*d*) Upkeep of residential buildings constructed and maintained by the Forest Department	1,300		1,400	
Total ...	7,500	9,000	10,500	8,571
B.—(4) Conservancy and Regeneration—				
(*a*) Maintenance of Boundaries	...		50	
(*b*) Reproduction	14,000		10,900	
(*c*) Fire Protection	1,100		1,100	
(*d*) Other works	130		500	
Total ...	15,230	10,050	12,550	6,843
B.—(5) Miscellaneous—				
(*a*) Rent of leased Forests and payments to Shareho ders in Forests managed by Government	...		...	
(*b*) Law Charges	10		10	
(*c*) Clothing	3,140		3,140	
(*d*) Other Charges	250		250	
Total ...	3,400	2,900	3,400	5,823
B.—(6) Capital outlay on Forest met from revenue	...	...	...	...
TOTAL—Voted ...	30,000	25,800	30,800	25,763

DETAILED ACCOUNT No. 10.C. FOREST. C.—Establishment.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C.—(1) Pay of Officers—						
Conservator (2,150) ... ... *Charged* ...	1	1	25,837		25,800	
Other Officers ... (325—1,350) ... *Charged* ...	1	1	15,735		11,250	
Other Officers ... (200—1,200) ... Voted ...	6	6	41,910		41,270	
Leave Reserve Officer ... ... Voted ...					...	
Total ... *Charged* ...			41,572	31,350	37,050	33,448
Total ... Voted ...			41,910	38,870	41,270	38,908
C.—(2) Pay of Establishment—						
Subordinate Forest and Depot Establishments (15—100)...	354	354	1,12,000		1,08,000	
Office Establishment (30—270)	72	72	48,100		48,100	
Temporary Establishment			5,557		6,600	
Leave salary			...		...	
Probable savings			...		...	
Total—Voted ...			1,65,657	1,62,700	1,62,700	1,59,800
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (*Charged*) ... Fixed ...			4,200		3,700	
Travelling allowance (*Charged*) ... Ordinary ...			300		300	
Travelling allowance (Voted) ... Fixed ...			26,940		26,980	
Travelling allowance (Voted) ... Ordinary ...			5,855		5,904	
House-rent and other allowances ... *Charged* ...			450		450	
House-rent and other allowances ... Voted ...			2,842		3,486	
Forest training ... ... Voted ...			1,800		3,000	
Total ... *Charged* ...			4,950	4,450	4,450	3,929
Total ... Voted ...			37,437	39,370	39,370	40,974
C.—(4) Contingencies—						
Stationery			730		730	
Carriage of tents and records			2,100		2,420	
Rents, rates and taxes			6,110		7,260	
Service postage and telegrams			4,200		3,800	
Sundries			2,570		3,050	
Total ...			15,710	17,260	17,260	17,192
C.—(5) Establishment charges payable to other Governments Departments, etc.—						
Leave, and passage contributions payable to Bombay Government. *Charged* ..			8,078	14,200*	14,200*	12,914*
Leave, and passage contributions payable to Bombay Government. Voted ...			6,286	14,800*	14,800*	14,188*
TOTAL ...			3,21,600	3,23,000	3,31,100	3,21,353
Total ... *Charged* ...			54,600	50,000	55,700	50,291
Total ... Voted ...			2,67,000	2,73,000	2,75,400	2,71,062

DETAILED ACCOUNT No. 10-D. FOREST. E.—Charges in England.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Leave and Deputation Salaries, etc.			...	...	...	...
Sterling overseas pay			7,000	5,000	5,700	5,090
Total—*Charged* ...			7,000	5,000	5,700	5,090

* Includes pension contribution which is being provided under "55—Superannuation, etc.", from 1939-40.

12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A.—Inspection of Motor Vehicles—						
Karachi and Tatta Districts—						
A.—(1) Pay of Officers—						
Inspector (180-15-225)	1	1	2,700	2,600	2,700	2,520
A.—(2) Pay of Establishment—						
Clerks (30—100)	4	4	4,150		4,050	
Servants (18)	2	2	450		450	
Leave salary					...	
TOTAL ...			4,600	4,500	4,500	4,442
A.—(3) Allowances, Honoraria, etc.						
Travelling allowance (Fixed)			960		960	
House-rent and other allowances...			2,140		2,240	
TOTAL ...			3,100	3,200	3,200	3,280
A.—(4) Contingencies—						
Non-contract contingencies			4,200	4,200	4,300	2,524
OTHER DISTRICTS.						
A.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from 29—Police (page 110) ...			+1,460	1,450	1,375	1,313
For rounding ... ... Voted ...			−60	+50	−75	
TOTAL—VOTED ...			16,000	16,000	16,000	14,079

13.—OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Collection charges—Entertainment Tax ...	13-A	3,300	1,200	1,200	1,310
B.—Charges under the Electricity Acts	13-B	5,000	3,300	3,300	2,783
C.—Charges in connection with Tobacco Duties ...	13-C	500	1,500	1,500	1,155
Rounding ...		+ 200	...	...	...
TOTAL—Voted ...		9,000	6,000	6,000	5,248

DETAILED ACCOUNT No. 13-A.

COLLECTION CHARGES—ENTERTAINMENT TAX.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A.—(2) Pay of Establishment—				
Special pay to Inspectors	985		1,179	1,235
Total—Voted ...	985	1,179	1,179	1,235
A.—(3) Allowances, Honoraria, etc.—				
Total—Voted ...	...	...	...	...
A.—(4) Contingencies—				
Cost of entertainment duty stamps	...		21	75
Total—Voted ...	...	21	21	75
A.—(5) *Add*—Proportionate cost transferred from "B—Charges under the Electricity Acts"	2,315	...	...	...
Total—Voted ...	3,300	1,200	1,200	1,310

DETAILED ACCOUNT No. 13-B. OTHER TAXES AND DUTIES. B.—Charges under the Electricity Acts.	Strength 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B.—(1) Pay of Officers	1	2,200	...	...	...
B.—(2) Pay of Establishment	6	1,603		400	320
Total ...		1,603	400	400	320
B.—(3) Allowances, Honoraria, etc.—					
Travelling allowance (fixed)		1,350		1,300	1,239
House rent and other allowances		694		...	...
Total ...		2,044	1,300	1,300	1,239
B.—(4) Contingencies—					
Collection charges		1,854	1,600	1,600	1,224
Total ...		7,701	3,300	3,300	2,783
B.—(5) *Deduct*—					
(i) Proportionate cost transferred to "A—Collection charges—Entertainment Tax"		—2,315	...	...	...
(ii) Proportionate cost transferred to "C—Charges in connection with Tobacco Duties"		—386	...	...	...
TOTAL—Voted ...		5,000	3,300	3,300	2,783

DEATILED ACCOUNT No. 13-C. OTHER TAXES AND DUTIES. C.—Charges in connection with Tobacco Duties.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
C.—(2) Pay of Establishment—				
Temporary Establishment	94		1,100	921
Total ...	94	1,100	1,100	921
C.—(3) Allowances, Honoraria, etc.—				
Travelling allowance	10		100	120
House-rent and other allowances	10		100	114
Total ...	20	200	200	234
C.—(4) Contingencies—				
Non-contract contingencies	...		100	...
Rewards	...		100	...
Total ...	...	200	200	...
C.—(5) *Add*—Proportionate cost transferred from "B—Charges under the Electricity Acts"	386	...	...	...
TOTAL—Voted ...	500	1,500	1,500	1,155

17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
IRRIGATION WORKS.		Rs.	Rs.	Rs.	Rs.
(a) Interest on capital outlay on the Lloyd Barrage Unified System ...		*1,21,62,000	1,13,98,000	1,22,21,000	1,37,62,957
(b) Interest on capital outlay on other Irrigation Works		7,69,000	7,47,000	7,50,000	7,23,226
TOTAL—*Charged* ...		1,29,31,000	1,21,45,000	1,29,71,000	1,44,86,183

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.					
PUBLIC WORKS. §					
A.—Irrigation Works.					
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT (a) ...	*Charged* ...	18,400	23,100	20,800	10,975
	Voted ...	4,43,800	5,76,400	4,78,700	3,71,213
MISCELLANEOUS EXPENDITURE	*Charged* ...	...	...	...	...
	Voted ...	17,500	11,200	5,500	5,500
CHARGES IN ENGLAND...	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
LOSS OR GAIN BY EXCHANGE	*Charged* ...	...	+20	...	...
	Voted ...	...	...	...	...
FOR ROUNDING	*Charged* ...	—400	—120	+200	...
	Voted ...	+700	+400	—200	...
	TOTAL ...	4,80,000	6,11,000	5,05,000	3,87,688
TOTAL ...	*Charged* ...	18,000	23,000	21,000	10,975
	Voted ...	4,62,000	5,88,000	4,84,000	3,76,713
Deduct—Amount financed from the Famine Relief Fund		...	...	...	...
Net amount charged to Ordinary Revenues, Public Works		4,80,000	6,11,000	5,05,000	3,87,688
CIVIL.					
A.—Irrigation Works.					
Works for which neither Capital nor Revenue Accounts are kept—					
B.—Works—					
Works in progress	... ...	...		...	...
Repairs	Voted ...	...		...	...
Establishment debited *pro-rata*	*Charged* ...	...		...	...
	Voted ...	...		...	...
Tools and plant	Voted ...	...		...	...
	TOTAL ...	...		...	...
TOTAL ...	*Charged* ...	...		...	...
	Voted ...	...		...	...
Grand Total, Public Works and Civil ...	*Charged* ...	18,000	23,000	21,000	10,975
	Voted ...	4,62,000	5,88,000	4,84,000	3,76,713

*Details of this amount are given below:—

(1) Interest met from sales of land in the Barrage Zone	Rs.	64,50,000
(2) Interest met from net revenue of the Barrage Unified System	"	57,12,000
Total ...	Rs.	1,21,62,000

(a) Including *pro rata* charges in England debitable to this head by transfer from "50—Civil Works Provincial"

18.—(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	...	...	...	...
Do. (Civil)	...	...	...	...
TOTAL—Voted ...	...	...	...	...

19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A.—Financed from famine relief fund ... ... *Charged* ...	...	...	...	...
B.—Financed from ordinary revenues ... .. *Charged* ...	...	..	...	...
Voted ...		...	...	...
TOTAL ...	...	...	...	...
TOTAL ... *Charged* ...	...	...	...	...
Voted ...	...	...	...	...

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT—				
Interest on Loans taken from the Central Government —				
(*a*) Lloyd Barrage (Proper)	*1,15,65,000*	*1,15,82,000*	*1,16,15,000*	*1,16,71,570*
(*b*) Other consolidated debt	*16,54,000*	*16,69,000*	*16,69,000*	*12,61,546*
TOTAL ...	*1,32,19,000*	*1,32,51,000*	*1,32,84,000*	*1,29,33,116*
B.—INTEREST ON UNFUNDED DEBT—				
State Provident Funds—				
Interest on General Provident Fund	*2,19,000*	*1,98,000*	*2,21,000*	*2,01,888*
Interest on Contributory Provident Fund	*3,000*	*3,000*	*3,000*	*2,583*
TOTAL ...	*2,22,000*	*2,01,000*	*2,24,000*	*2,04,471*
Total Interest Charges ...	*1,34,41,000*	*1,34,52,000*	*1,35,08,000*	*1,31,37,587*
D.—TRANSFERS—				
Deduct—				
(1) Interest transferred to Commercial Departments—				
17—Interest, etc.	*—1,29,31,000*	*—1,20,94,000*	*—1,29,71,000*	*—1,33,78,229*
68—Construction etc.	*—3,87,000*	*—12,19,000*	*—3,78,000*	*—255*
(2) Interest transferred to Forest Department (10—Forest) ...	*—1,000*	*— 1,000*	*—1,000*	*—707*
(3) Interest portion of equated payments on account of commuted value of pensions.	...	*— 14,000*	*—14,000*	*—5,454*
Total—*Transfers* ..	*—1,33,19,000*	*—1,33,28,000*	*—1,33,64,000*	*—1,33,84,645*
TOTAL ..	*1,22,000*	*1,24,000*	*1,44,000*	*—2,47,058*
TOTAL ... { *Charged* ...	*1,22,000*	*1,24,000*	*1,44,000*	*—2,47,058*
TOTAL ... { Voted ...	...	...	...	...

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—Sinking Funds	...	...	...	...
B.—Other appropriations... ... ... *Charged* ...	3,72,000	16,000	3,38,000	7,46,893
TOTAL—*Charged* ...	3,72,000	16,000	3,38,000	7,46,893

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT. B.—Other Appropriations.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Principal portion of the annual instalment towards repayment of the loans taken from the Central Government, included under "Other Consolidated Debt"	3,73,000	3,58,000	3,58,000	7,62,955
TOTAL ...	3,73,000	3,58,000	3,58,000	7,62,955
Deduct—Capital portion of equated payment out of revenue of commuted value of pensions debited to the head "55—Superannuation Allowances and Pension"	...	—3,39,000	—17,000	
Deduct—Repayment out of revenue of capital expenditure on account of payments to retrenched personnel debited to "55—Superannuation Allowances and Pensions"	—1,000	—3,000	—3,000	
TOTAL—*Deduction* ...	—1,000	—3,42,000	—20,000	—16,062
TOTAL ...	3,72,000	16,000	3,38,000	7,46,893
TOTAL ... *Charged* ...	3,72,000	16,000	3,38,000	7,46,893
TOTAL ... Voted ...	...	...	...	...

25.—GENERAL ADMINISTRATION.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—HEADS OF PROVINCES.					
A.—*Salary of the Governor*	*Charged* ...	66,000	66,000	66,000	66,000
B.—Sumptuary allowance of the Governor ...	*Charged* ...	8,000	8,000	8,000	8,000
C.—Secretarial staff of the Governor ...	*Charged* ...	25,100	21,400	21,400	19,186
D.—Staff and household of the Governor ...	*Charged* ...	55,200	54,300	54,300	53,512
	Voted ...	...	...	..	...
E.—Expenditure from contract allowance ...	*Charged* ...	17,500	16,800	16,800	15,300
F.—Tour expenses	*Charged* ...	22,000	22,000	22,000	19,146
G.—Ministers	*Charged* ...	65,300	35,000	57,000	54,411
	Voted ...	62,800	30,000	36,000	24,524
	TOTAL ...	3,21,900	2,53,500	2,81,500	2,60,079
TOTAL ...	*Charged* ...	2,59,100	2,23,500	2,45,500	2,35,555
	Voted ...	62,800	30,000	36,000	24,524
B.—LEGISLATIVE BODIES.					
H.—Provincial Legislative Assembly	Voted ...	86,100	95,000	85,500	40,068
I.—Legislative Assembly Department	Voted ...	26,800	24,000	26,700	14,704
J.—Elections for Legislatures	Voted ...	5,000	11,000	5,000	14,067
TOTAL—Voted	...	1,17,900	1,30,000	1,17,200	68,839
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.					
K.—Civil Secretariat	*Charged* ...	94,000	74,700	69,700	68,800
	Voted ..	2,91,700	1,98,100	2,04,800	2,13,945
L.—Public Service Commission	*Charged*	25,500	25,000	25,000	25,000
	Voted ...	1,500			
M.—Local fund audit establishment	Voted ...	40,000	40,000	38,700	38,976
	TOTAL ...	4,52,700	3,37,800	3,38,200	3,46,721
TOTAL ...	*Charged* ...	1,19,500	99,700	94,700	93,800
	Voted ...	3,33,200	2,38,100	2,43,500	2,52,921

25.—GENERAL ADMINISTRATION—*contd.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D.—COMMISSIONERS.					
N.—Revenue Commissioner	*Charged* .	*46,700*	*55,400*	*39,500*	*48,937*
	Voted ...	15,900	97,000	97,900	89,280
	TOTAL ...	62,600	1,52,400	1,37,400	1,38,217
E.—DISTRICT ADMINISTRATION.					
O.—General establishments	*Charged* ...	*2,27,500*	*1,72,800*	*2,17,300*	*1,96,449*
	Voted ...	4,96,300	4,50,600	4,37,000	4,37,906
P.—Sub-divisional establishments	Voted ...	6,06,700	6,08,200	6,08,200	6,09,171
	TOTAL ...	13,30,500	12,31,600	12,62,500	12,43,526
TOTAL ...	*Charged* ...	*2,27,500*	*1,72,800*	*2,17,300*	*1,96,449*
	Voted ...	11,03,000	10,58.800	10,45,200	10,47,077
G.—MISCELLANEOUS.					
Q.—Discretionary grants by heads of provinces, etc.	Voted ...	15,000	15,000	15,000	7,288
R.—Expenditure from rural reconstruction grants ...	Voted ...	1,35,000	58,000	40,000	...
TOTAL—Voted	...	1,50,000	73,000	55,000	7,288
H.—CHARGES IN ENGLAND.					
Secretary of State for India	*Charged* ...	...	*18,800*.	*15,400*	...
	Voted ...	...	...	...	..
High Commissioner for India	*Charged* ...	*36,900*	*37,600*	*40,100*	*36,419*
	Voted ...	20,000	20,100	17,900	18,833
TOTAL ...	*Charged* ...	*36,900*	*56,400*	*55,500*	*36,419*
	Voted ...	20,000	20,100	17,900	18,833
T.—Loss or gain by exchange	*Charged* ...	...	*300*	...	*—190*
	Voted ...	...	100	..	— 97
Leave and Pension Contribution on account of Officers of the Indian Civil Service payable to the Bombay Government	Charged ...	*	*1,04,400*	*1,04,400*	*1,08,852*
				...	
Contribution payable to the Bombay Government in respect of 1/5th share of University Subvention ..	Voted ...	1,600	1,300	1,300	1,640
For rounding ...	*Charged* ...	*+300*	*+500*	*+100*	...
	Voted ...	—400	—400	...	...
GRAND TOTAL	...	24,94,000	23,61,000	23,71,000	22,30,127
TOTAL ...	*Charged* ...	*6,90,000*	*7,13,000*	*7,57,000*	*7,19,822*
	Voted ...	*18,04,000	16,48,000	16,14,000	15,10,305

* Taken separately under the respective minor heads.

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength 1939-40.	Strength 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C.—SECRETARIAL STAFF OF THE GOVERNOR.						
DETAILS.						
C.—(1) Pay of Officers—						
Secretary 1,000—2,250) ... ... *Charged* ...	1	1	14,600	14,000	14,000	12,549
TOTAL—*Charged* ...			14,600	14,000	14,000	12,549
C.—(2) Pay of Establishment—						
Stenographer (160—200)	1	1	2,300	2,200	2,200	
Leave salary				100	100	
TOTAL—*Charged* ...			2,300	2,300	2,300	2,096
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			400	600	600	852
House-rent and other allowances			3,300	3,300	3,300	2,653
TOTAL—*Charged* ...			3,700	3,900	3,900	3,505
C.—(4) Contingencies—						
Non-contract contingencies ... *Charged* ...			800	600	600	475
C.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passages of officers lent by other Governments, Departments, etc. .. *Charged* ...			600	600	600	561
Leave contribution payable to the Bombay Government on account of officers of the Indian Civil Service ...			3,100			
TOTAL—Secretarial Staff—*Charged* ..			25,100	21,400	21,400	19,186

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D.—STAFF AND HOUSEHOLD OF THE GOVERNOR.						
D.—(1) Pay of Officers—						
Military Secretary (920)	1	1	11,100	10,340	10,340	10,833
Aide-de-Camp (635)	1	1	7,600	8,760	8,760	10,988
TOTAL—*Charged* ...			18,700	19,100	19,100	21,821
D.—(2) Pay of Establishment—						
Superintendent (300—400)	1	1	4,500	4,300	4,300	7,490
Clerks (70—200)	4	2	4,100	3,680	3,680	...
Servants (17—30)	28	28	6,300	6,000	6,000	5,740
Temporary establishment		...	...	1,400	1,400	1,229
Leave salary		...	800	1,520	1,520	637
TOTAL ... *Charged* ...			15,700	16,900	16,900	15,096
TOTAL ... Voted ...			...		...	...
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) ... *Charged* ...			2,000	2,000	2,000	1,485
Travelling allowance (Ordinary) ... Voted ...			...	...	...	...
House-rent and other allowances ... *Charged* ...			1,100	1,100	1,100	984
House-rent and other allowances ... Voted ...			...	...	...	...
TOTAL ... *Charged* ...			3,100	3,100	3,100	2,469
TOTAL ... Voted ...			...		...	...
D.—(4) Contingencies—						
Non-contract Contingencies			5,000	5,000	5,000	4,510
Rents, Rates and Taxes			...	...	...	...
Maintenance of furnishings of official residences ...			5,000	4,000	4,000	3,000
Maintenance of Government House gardens ...			6,5000	5,000	5,000	6,002
TOTAL ... *Charged* ...			16,500	14,000	14,000	13,512
TOTAL ... Voted ...			...	...	...	...
D.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passage of officers lent by other Governments, Departments, etc.			1,200	1,200	1,200	614
TOTAL ... *Charged* ...			1,200	1,200	1,200	614
GRAND TOTAL ... *Charged* ...			55,200	54,300	54,300	53,512
GRAND TOTAL ... Voted ...			...	...	...	...

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
G.—MINISTERS.				Rs.	Rs.	Rs.	Rs.
G.—(1) Pay of Officers—							
Ministers (500)	*Charged* ...	6	3	*36,000*	*24,000*	*54,000*	*50,744*
Parliamentary Secretaries (300) ..	Voted ...	6	4	21,600	2,000	24,000	13,930
TOTAL ...	*Charged* ...			*36,000*	*24,000*	*54,000*	*50,744*
	Voted ...			21,600	2,000	24,000	13,930
G.—(2) Pay of Establishment—							
Clerks (120—200)	...	7	3	15,600		6,221	5,820
Servants (16—18)	...	24	12	4,900		2,592	2,904
Leave salary	...			500		487	13
Temporary establishment	...			800			
TOTAL—Voted ...				21,800	10,000	9,300	8,737
G.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (Ordinary)...	*Charged* ...			*9,500*		*3,000*	*3,667*
	Voted ...			2,000		1,200	1,008
Travelling allowance (fixed) ...	... *Charged* ...			*10,800*			
House-rent and other allowances ...	Voted ...			2,000		700	384
	Charged ...			*9,000*			
TOTAL ...	*Charged* ..			*29,300*	*11,000*	*3,000*	*3,667*
	Voted ...			4,000	3,000	1,900	1,392
G.—(4) Contingencies—							
Non-contract contingencies ...	... Voted ...			15,400	15,000	800	465
TOTAL, Ministers	*Charged* ...			*65,300*	*35,000*	*57,000*	*54,411*
	Voted ...			62,800	30,000	36,000	24,524

25.—GENERAL ADMINISTRATION. B.—Legislative Bodies.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
H.—PROVINCIAL LEGISLATIVE ASSEMBLY.						
H.—(1) Pay of Officers—						
Speaker (800)	1	1	9,600		9,600	7,366
Deputy Speaker (300)	1	1	1,200		900	650
Salary of the M. L. As. (75)	47	52	42,300		47,000	...
TOTAL—Voted ...			53,100	60,000	57,500	8,016
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			15,000		12,000	32,052
House-rent and other allowances			18,000		16,000	
TOTAL—Voted ...			33,000	35,000	28,000	32,052
GRAND TOTAL—Voted ...			86,100	95,000	85,500	40,068
I.—LEGISLATIVE ASSEMBLY DEPARTMENT.						
I.—(1) Pay of Officers—						
Secretary (250—380 + 75 S. P.)	1	1	3,900	3,700	3,700	2,077
I.—(2) Pay of Establishment—						
Assistants (70—200)	4	4	3,800		3,620	2,760
Chief Reporter and Reporters [150—250+(1) 50 S. P.]...	5	5	11,000		10,546	4,688
Servants (17)	5	5	1,000		900	664
Leave salary			800		634	
Temporary establishment			2,500		1,500	
TOTAL—Voted ...			19,100	17,000	17,200	8,112
I.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,000	800	800	475
I.—(4) Contingencies—						
Contract contingecies			2,300			3,908
Non-contract contingencies			500		5,000	132
TOTAL—Voted ...			2,800	2,500	5,000	4,040
GRAND TOTAL—Voted ...			26,800	24,000	26,700	14,704
J.—ELECTIONS FOR LEGISLATURES ... ... Voted ...			5,000	11,000	5,000	14,067

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT.					
SUMMARY.					
K.—(1) Political and Miscellaneous Department.	*Charged* ..	*40,800*	*33,700*	*38,100*	*38,400*
	Voted ...	32,000	46,800	37,000	59,723
K.—(2) Home Department	Voted ...	34,000	29,600	32,400	25,669
K.—(3) General Department	Voted ...	23,340	19,100	21,000	18,064
K.—(4) Legal Department	Voted ...	25,400	18,100	20,600	20,069
K.—(5) Government Book Depot and Record Office	Voted ...	4,300	4,000	4,200	3,860
K.—(6) Finance Department	*Charged* ...	*35,600*	*41,000*	*31,600*	*30,400*
	Voted ...	65,700	59,100	68,200	65,008
K.—(7) Office of the Oriental Translator, Director of Information and Labour Commissioner	Voted ...	24,500	22,100	22,100	22,545
K.—(8) Passport Branch	Voted ...	−1,640	−700	−700	−993
K.—(9) Revenue Department ...	*Charged* ...	*17,600*	...	...	...
	Voted ...	84,100	...	...	...
GRAND TOTAL ...		3,85,700	2,72,800	2,74,500	2,82,745
TOTAL ...	*Charged* ...	*94,000*	*74,700*	*69,700*	*68,800*
	Voted ...	2,91,700	1,98,100	2,04,800	2,13,945

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1939-40	1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*						
K.-1—Political and Miscellaneous Department.						
K.-1.—(a) Political and Miscellaneous Department.						
K.-1.—(a) (1) Pay of Officers—						
Chief Secretary (grade pay + S. P. 400 + 100) *Charged* ...	1	1	*33,000*		*36,600*	*36,500*
Assistant Secretary (500—40—700) ... Voted ...	1	1	7,400		6,900	6,437
TOTAL ... *Charged* ...			*33,000*	*33,000*	*36,600*	*36,500*
TOTAL ... Voted ...			7,400	6,900	6,900	6,437
K.-1.—(a) (2) Pay of Establishment—						
Superintendents and Assistants (70—300)	8	3	15,200		5,271	12,221
Clerks, Typists, etc. (50—140)	8	6	6,700		5,752	4,630
Servants (12—19)	11	10	2,240		1,944	4,321
Leave salary	...	...	1,200		633	102
TOTAL—Voted ...			25,340	23,800	13,600	21,274
K.-1.—(a) (3) Allowances, Honoraria, &c.—						
House-rent and other allowances ... *Charged* ...			*900*		*900*	*1,300*
House-rent and other allowances ... Voted ..			540		500	454
TOTAL ... *Charged* ...			*900*	*700*	*900*	*1,300*
TOTAL ... Voted ...			540	800	500	454
K.-1.—(a) (4) Contingencies—						
Contract contingencies			6,000		6,000	19,513
Pay of menials			320		60	...
Non-contract contingencies			6,000		5,940	9,799
TOTAL—Voted ...			12,320	11,900	12,000	29,312
K.-1.—(a) (5) Grants-in-aid, Contributions, etc.—						
Contribution payable to the Bombay Government on account of leave salary of Officers of Indian Civil Service.			*6,300*		...	...
Contributions for passages of officers lent by other Governments, Departments, &c.			*600*		*600*	*600*
Deduct—Contribution recoverable from the Central Government on account of the establishment for performance of agency functions ... ... Voted ...			—13,600		...	...
TOTAL, Political Department ... *Charged* ...			*40,800*	*33,700*	*38,100*	*38,400*
TOTAL, Political Department ... Voted ...			32,000	43,400	33,000	57,477
K.-1.—(b) Reforms Office.						
K.-1.—(b) (2) Payment of Establishment—						
Temporary Establishment ... ... Voted ...				3,300	3,900	2,246
K.-1.—(b) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...				100	100	...
TOTAL—Voted ...				3,400	4,000	2,246
TOTAL, Political and Miscellaneous Department ... ... *Charged* ...			*40,800*	*33,700*	*38,100*	*38,400*
TOTAL, Political and Miscellaneous Department ... Voted ...			32,000	46,800	37,000	59,723

25—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1939-40	1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
K—CIVIL SECRETARIAT—contd.						
K.-2.—Home Department.						
K.-2.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	11	12	21,664		21,019	
Clerks, Typists, etc. (50—110)	12	10	9,255		8,124	
Servants (17—19)	6	6	1,176		1,248	
Leave salary		.....	1,605		1,509	
TOTAL—Voted ...			33,700	29,460	31,900	25,539
K.-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances		...	300		500	130
TOTAL—Voted ...		...	300	140	500	130
TOTAL, Home Department—Voted ...			34,000	29,600	32,400	25,669
I-3.—General Department.						
K.-3.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	8	8	14,900		13,778	
Clerks, Typists, etc. (50—110)	8	7	6,200		5,421	
Servants (17)	2	2	400		408	
Leave salary	...	...	1,100		1,193	
Temporary establishment	...	...	600		...	
TOTAL—Voted ...			23,200	19,040	20,800	18,064
K.-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			140	60	200	...
TOTAL—Voted ...			140	60	200	...
TOTAL, General Department—Voted ...			23,340	19,100	21,000	18,064
K.-4.—Legal Department.						
K.-4.—(1) Pay of Officers—						
Deputy Secretary and R. L. A.... ... Voted ...	1		9,950		...	...
Assistant Secretary (550 + 100 S. P.) ... Voted ...	1	1	1,600		8,000	12,222
TOTAL—Voted ...			11,550	9,150	8,000	12,222
K.-4.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	3	3	6,210		6,406	4,285
Clerks, Typists, etc. (50—140)	3	4	2,190		3,935	393
Servants (17)	4	3	990		768	314
Leave salary	...	...	550		591	205
Temporary Establishment			2,200		...	...
TOTAL ...			12,140	6,750	11,700	5,197

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*concld.*						
K.-4.—Legal Department—*contd.*						
K.-4.—(3) Allowances, Honoraria, etc—						
Travelling Allowance			...		...	1,013
House-rent and other allowances			210		900	1,536
TOTAL—Voted ...			210	400	900	2,549
K.-4—(4) Contingencies—						
Purchase of Books			1,500			
TOTAL—Voted ...			1,500	1,800		101
TOTAL, Legal Department—Voted ...			25,400	18,100	20,600	20,069
K.-5.—Government Book Depôt and Record Office.						
K.-5.—(2) Pay of Establishment—						
Manager and Assistants (50—200)	2	2	2,680		2,538	3,362 (Manager and Assistants and Clerks)
Clerks, etc. (25—75)	1	1	360	...	324	
Servants (17)	3	3	920		948	390
Leave salary			200		190	3
TOTAL—Voted ...			4,160	3,800	4,000	3,755
K.-5.—(3) Allowances, Honoraria, etc—						
House-rent and other allowances...			140		200	105
TOTAL—Voted ...			140	200	200	105
TOTAL, Government Book Depôt and Record Office ... ... Voted ...			4,300	4,000	4,200	3,860

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishment.		Strength. 1939-40	Strength. 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*							
K-6.—Finance Department.							
K.-6.—(1) Pay of Officers—							
Secretary (grade pay + S.P. 200 + 100) ...	*Charged* ...	1	1	*24,100*		*29,600*	*28,900*
Deputy Secretary (grade pay + S. P. 150)	*Charged* ..	1	1	*4,700*			
Assistant Secretary (500—40—700) ...	Voted ...	1	1	7,400		6,920	6,440
Leave salary	Voted ...		...	3,000		680	...
TOTAL ...	*Charged* ...			*28,800*	*39,000*	*29,600*	*28,900*
	Voted ...			10,400	7,600	7,600	6,440
K.-6.—(2) Pay of Establishment—							
Superintendents and Assistants (70—400)	...	16	16	30,740		31,162	35,436
Clerks, Typists, etc. (50—140) ...	...	14	13	10,980		11,030	1,076
Servants	...	9	9	1,880		1,754	1,809
Temporary establishment	...			5,800		9,000	15,477
Leave salary	...			500		1,954	59
TOTAL—Voted	...			49,900	45,800	54,900	53,857
K.-6.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			*500*		*500*	...
	Voted ...			...		800	5
House-rent and other allowances ...	*Charged* ...			*1,100*		*900*	*900*
	Voted ...			600		600	553
TOTAL ...	*Charged* ...			*1,600*	*1,400*	*1,400*	*900*
	Voted ...			600	1,400	1,400	558
K.-6.—(4) Contingencies—							
Contract Contingencies	...			1,500	2,000	2,000	1,246
Non-Contract Contingencies ...	...			1,000	700	700	775
TOTAL—Voted	...			2,500	2,700	2,700	2,021
K.-6.—(5) Grants-in-aid, Contributions, etc —							
Amount payable to Central Government on account of entertainment of staff in the Comptroller's Office for the preparation of civil list and work in connection with charitable endowment ...	Voted ...			2,300	1,600	1,600	2,132
Contributions for passages of officers lent by other Governments, Departments, etc.	*Charged* ...			*550*	*600*	*600*	*600*
Contribution payable to the Bombay Government for leave salary of the Officers of Indian Civil Service ...	*Charged* ...			*4,650*	...		
TOTAL, Finance Department ...	*Charged* ...			*35,600*	*41,000*	*31,600*	*30,400*
	Voted ...			65,700	59,100	68,200	65,008

25—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishment.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd*						
K.-7.—Office of the Oriental Translator, Director of Information and Labour Commissioner.						
K.-7.—(1) Pay of Officers—						
Oriental Translator, Director of Information and Labour Commissioner (550—750)	1	1	7,510	...	7,100	6,435
Leave salary			1,100	...	...	2,313
TOTAL—Voted ...			8,610	7,100	7,100	8,748
K.-7.—(2) Pay of Establishment—						
Assistant-Translators and Clerks (70—260)	8	7	14,180		13,340	11,738
Servants 17	3	2	600		408	408
Leave salary			740		652	1,225
TOTAL—Voted ...			15,520	14,400	14,400	13,371
K.-7.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			120		300	176
TOTAL—Voted ...			120	300	300	176
K.-7.—(4) Contingencies—.						
Non-contract contingencies			250		300	250
TOTAL—Voted ...			250	300	300	250
TOTAL, Office of the Oriental Translator, Director of Information and Labour Commissioner ... ... Voted ...			24,500	22,100	22,100	22,545

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C.—CIVIL SECRETARIAT.—*concld.*						
K-8.—Passport Branch.						
K.-8.—(1) Pay of Officers—						
Passport Officer (125—Special pay) ... Voted ...	1	1	1,500	1,500	1,500	1,425
TOTAL—Voted ...			1,500	1,500	1,500	1,425
K-8.—(2) Pay of Establishment—						
Superintendent and Assistants (50—300)	3	3	4,490		4,254	5,243
Servants (17)	1	1	190		204	157
Leave salary			350		342	14
Temporary Establishment			620			
TOTAL—Voted ...			5,650	5,100	4,800	5,414
K-8.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			70	...	100	38
TOTAL—Voted ...			70	100	100	38
K-8.—(4) Contingencies—						
Non-contract Contingencies			450	1,200	300	400
Deduct—Contribution recoverable from the Central Government ... ... Voted ...			—9,310	—8,600	—7,400	—8,270
TOTAL, Passport Branch ... Voted ...			—1,640	—700	—700	—993

25.—GENERAL ADMINISTRATION C.—Secretariat and Headquarters Establishments.	Strength. 1939-40	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARAIT.—*contd.*						
K.-9—Revenue Department.						
K.-9—(1) Pay of Officers—						
Deputy Secretary ... ... *Charged* ...	1		*14,600*			
Total—*Charged* ...			*14,600*			
K.-9—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	21		41,000			
Clerks, typists, etc. (50—140)	25		20,000			
Servants	10		2,300			
Temporary establishment			2,700			
Leave salary			3,000			
Total—Voted ...			69,000			
K.-9—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ..			*800*			
House-rent and other allowances ... Voted ...			770			
Travelling allowances ... ... Voted ...			3,000			
Total ... { *Charged* ...			*800*			
Total ... { Voted ...			3,770			
K.-9.—(4) Contingencies—						
Contract contingencies			4,990			
Rents, rates and taxes			800			
Pay of menials			150			
Non-contract contingencies			5,390			
Total—Voted ...			11,330			
K-9.—(5) Contributions—						
Contribution payable to the Government of Bombay for the leave salary of Officers of the Indian Civil Service ... ... *Charged...*			*2,200*			
Total—Revenue Department ... { *Charged...*			*17,600*			
Total—Revenue Department ... { Voted ...			84,100			

25—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments. (L.—Public Service Commission.)		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
L.—PUBLIC SERVICE COMMISSION.		Rs.	Rs.	Rs.	Rs.
L.—(1) Amount payable to the Bombay Government ...	*Charged* ...	25,000	25,000	25,000	25,000
	Total ...	25,000	25,000	25,000	25,000
L.—(2) Expenditure in connection with Departmental and Vernacular Examinations in Sind ...	...	...			
L.—(2) (ii) Pay of Establishment—					
Clerks...	...	...			
Servants	...	...			
TOTAL—Voted ...					
L.—2 (iii) Allowances, Honoraria—					
Fees for setting and valuing paper	*Charged* ...	300			
	Voted ...	1,000			
Fees to members and assessors	*Charged* ...	200			
	Voted ...	300			
House rent, etc.	Voted ...				
TOTAL...	*Charged* ...	500			
	Voted ...	1,300			
L.—2 (iv) Contingencies—					
Non-Contract Contingencies	Voted ...	200			
TOTAL—Voted ...					
TOTAL—L.—2 ...	*Charged* ...	500			
	Voted ...	1,500			
GRAND TOTAL ...		27,000	25,000	25,000	25,000
L	*Charged* ...	25,500	25,000	25,000	25 000
	Voted ...	1,500	...	...	...
M.—LOCAL FUND AUDIT ESTABLISHMENT.					
M.—(1) Establishment and other charges payable to other Governments, Departments, etc.—					
Cost on account of Local Fund Audit Establishment payable to the Central Government		33,300	33,300	32,000	
Leave and pension contribution for gazetted officers and establishments		6,700	6,700	6,700	
TOTAL—Voted ...		40,000	40,000	38,700	38,976

25—GENERAL ADMINISTRATION. D.—Commissioners.		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
N.—REVENUE COMMISSIONER.				Rs.	Rs.	Rs.	Rs.
N.—(1) Pay of Officers—							
Revenue Commissioner (*3,500*) ...	*Charged* ...	*1*	*1*	*37,200*		*37,200*	*45,638*
Deputy Secretary	*Charged* ...		1	...		...	...
Assistant Commissioners (200 - 1,200) ...	Voted ...	2	2	14,500		19,400	18,449
TOTAL ...	*Charged* ...			*37,200*	*51,200*	*37,200*	*45,638*
	Voted ...			14,500	17,200	19,400	18,449
N.—(2) Pay of Establishment—							
Head Clerk, Clerks and Stenographer (50—350) ...			32			47,121	44,358
Servants (18)			10			2,256	2,288
Temporary Establishment						7,625	7,424
Leave salary						198	113
TOTAL—Voted ...					62,500	57,200	54,183
N.—(3) Allowances, Honoraria, etc.—							
Travelling allowance { Fixed ...	*Charged* ...			*2,500*		*2,500*	*2,972*
Travelling allowance { Ordinary ...	*Charged* ...			*500*		...	
Travelling allowance { Fixed ...	Voted ...			200		200	2,741
Travelling allowance { Ordinary ...	Voted ...			1,200		4,200	
House-rent and other allowances ...	*Charged* ...					...	*131*
	Voted ...					2,000	1,889
TOTAL ...	*Charged* ...			*3,000*	*4,400*	*2,500*	*3,103*
	Voted ...			1,400	4,900	6,400	4,630
N.—(4) Contingencies—							
Contract contingencies						7,340	5,537
Non-contract contingencies						7,410	6,713
Pay of inferior servants						150	
TOTAL—Voted ...					12,400	14,900	12,250
N-1.—(5) Grants-in-aid, contributions, etc.—							
Deduct—Contribution recoverable from Central Government on account of supervision charges of the Revenue Commissioner for the matches and sugar excise duty work	*Charged* ...			*—600*	*—800*	*—800*	*—568*
	Voted ...			...	...	...	—232
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government	*Charged* ...			*600*	*600*	*600*	*764*
Contribution payable to the Bombay Government for leave salary of the Officers of the Indian Civil Service ...	*Charged* ...			*6,500*	...	...	...
TOTAL, Revenue Commissioner ...	*Charged* ...			*46,700*	*55,400*	*39,500*	*48,937*
	Voted ...			15,900	97,000	97,900	89,280

25.—GENERAL ADMINISTRATION. E.—District Administration.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
O.—GENERAL ESTABLISHMENTS.					
SUMMARY					
O-1.—General establishment ...	*Charged* ...	*2,27,500*	*1,72,800*	*2,17,300*	*1,96,448*
	Voted ...	6,78,300	6,29,900	6,25,300	6,29,631
O-2.—Treasury establishment...	... Voted ...	2,48,900	2,51,600	2,42,600	2,39,175
TOTAL	*Charged* ...	*2,27,500*	*1,72,800*	*2,17,300*	*1,96,448*
	Voted ...	9,27,200	8,81,500	8,67,900	8,68,806
Deduct—Fixed amount transferred to "7.—Land Revenue" (*vide* page 41)		—3,43,000	—3,43,000	—3,43,000	—3,43,000
Fixed amount transferred to "9.—Stamps—Superintendence"—District establishment on account of establishment charges (*vide* page 52)		—2,400	—2,400	—2,400	—2,400
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 91)		—12,000	—12,000	—12,000	—12,000
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Criminal Courts—General Establishment" on account of establishment charges of Collectors (*vide* page 93)		—59,000	—59,000	—59,000	—59,000
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 94)		—14,500	—14,500	—14,500	—14,500
TOTAL—Voted ...		—4,30,900	—4,30,900	—4,30,900	—4,30,900
TOTAL, General Establishments ...	*Charged* ...	*2,27,500*	*1,72,800*	*2,17,300*	*1,96,448*
	Voted ...	4,96,300	4,50,600	4,37,000	4,37,906

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
O-1.—GENERAL ESTABLISHMENT.						
O.-1 —(1) Pay of Officers—						
Collectors and Magistrates (1,000—2,250) ... ... *Charged* ...	4	5	76,100		1,01,200	95,011
Voted ...	3	2	62,800		41,100	43,975
Deputy Commissioner (1,000—1,500 *plus* Spl. Pay 300) ... ... *Charged* ...	1	1	18,300		17,600	16,913
Assistant Collectors and Magistrates (450—1,350) ... ... *Charged* ...	9	8	68,400		61,100	48,340
Deputy Collectors and Magistrates and Huzur Mukhtiarkars (200—1,200) ... Voted ...	18	13	1,07,600		93,963	92,111
Head Clerks and Chitnises to Collectors (200—400) ... ... Voted ...	14	14	42,400		42,937	43,926
Temporary Deputy Collectors ... Voted ...	...		...		...	...
Leave salary ... ... Voted			6,000		6,000	10,900
TOTAL ... *Charged* ...			1,62,800	1,41,400	1,79,900	1,60,264
Voted			2,18,800	1,88,600	1,84,000	1,90,912
O.-1.—(2) Pay of Establishment—						
Clerks (30—150)	259	268	2,56,750		2,46,382	2,23,073
Servants (16—21)	192	192	39,650		41,818	38,604
Temporary Establishment	...		800		...	1,015
Leave Salary			...		...	23,876
TOTAL—Voted ...			2,97,200	2,90,200	2,88,200	2,86,568
O.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... *Charged* ... Fixed ...			32,100		27,535	28,797
Ordinary ...					3,700	
Travelling allowance (Fixed) ... Voted ...			37,600		28,300	56,083
Travelling allowance (Ordinary) ... Voted ...			34,000		35,000	
House-rent and other allowances ... *Charged* ...			500		765	2,121
House-rent and and other allowances ... Voted ...			10,700		10,800	10,501
TOTAL ... *Charged* ...			32,600	26,000	32,000	30,918
Voted ...			82,300	71,100	74,100	66,584

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
O.-1.—GENERAL ESTABLISHMENT—*contd.*			Rs.	Rs.	Rs.	Rs.
O.-1.—(4) Contingencies—						
Contract contingencies						230
Service Postage and Telegrams			80,000		79,000	79,940
Non-contract contingencies						4,812
TOTAL—Voted ...			80,000	80,000	79,000	84,982
O.-1.—(5) Grants-in-aid, Contribution, etc.—						
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government ... ... *Charged* ...			*5,400*	*5,400*	*5,400*	*5,266*
Contribution payable to the Bombay Government for leave salary of Officers of Indian Civil Service *Charged* ...			*26,700*			
Add—Amount transferred from "28.—Jails" (page 103) ...					...	585
TOTAL, General Establishment ... *Charged* ...			*2,27,500*	*1,72,800*	*2,17,300*	*1,96,448*
TOTAL, General Establishment ... Voted ...			6,78,300	6,29,900	6,25,300	6,29,631
O-2.—TREASURY ESTABLISHMENT						
O.-2.—(1) Pay of Officers—						
Mukhtiarkars (200—400) ... ... Voted ...	7	7	28,800		26,500	26,628
Leave salary			1,500		2,000	1,639
TOTAL—Voted ...			30,300	29,500	28,500	28,267
O.-2.—(2) Pay of Establishment—						
Head Accountants and Clerks, etc. (30—300) ...	188	197			1,80,523	1,62,237
Servants (16—40)	38	39	1,83,450		7,972	7,948
Temporary Establishment			6,650		...	88
Probable savings					—4,495	...
Leave Salary					...	13,419
TOTAL—Voted ...			1,90,100	1,92,000	1,84,000	1,83,692
O.-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,100		2,150	2,031
House-rent and other allowances			3,400		3,450	3,312
TOTAL—Voted ...			5,500	5,600	5,600	5,343
O.2.—(4) Contingencies—						
Pay of menials			6,700		6,659	4,025
Contract contingencies			5,000		6,127	5,797
Non-contract contingencies			11,300		11,714	12,051
TOTAL—Voted ...			23,000	24,500	24,500	21,873
TOTAL, Treasury Establishment ... Voted ...			2,48,900	2,51,600	2,42,600	2,39,175

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
P.—SUB-DIVISIONAL ESTABLISHMENTS.						
P,—(1) Pay of Officers—						
Mukhtiarkars (200—400)	60	59	1,72,200		1,74,500	1,75,322
Leave salary			8,000		8,000	12,077
TOTAL—Voted ...			1,80,200	1,81,500	1,82,500	1,87,399
P.—(2) Pay of Establishment—						
Mahalkaris, Clerks, etc. (30—140)	317	321	2,81,300		2,84,425	2,54,388
Servants (15—22)	361	352	68,800		68,381	65,767
Probable savings					—2,706	...
Leave Salary						24,371
TOTAL—Voted ...			3,50,100	3,50,100	3,50,100	3,44,526
P.—(3) Allowances, Honoraria, etc—						
Travelling allowance (fixed)			12,400		12,840	74,699
Travelling allowanced (orinary)			61,300		60,000	
House-rent and other allowances			2,700		2,760	2,547
TOTAL—Voted ...			76,400	76,600	75,600	77,246
TOTAL, Sub-Divisional Establishments ... Voted ...			6,06,700	6,08,200	6,08,200	6,09,171

25.—GENERAL ADMINISTRATION. G.—Miscellaneous.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Q.—DISCRETIONARY GRANTS BY HEADS OF PROVINCES.					
Q.—(1) Contingencies—					
Discretionary grants of the Governor ...	...	15,000	15,000	15,000	7,288
TOTAL, Discretionary grants by Heads of Provinces	Voted ...	15,000	15,000	15,000	7,288
R.—EXPENDITURE FROM RURAL RE-CONSTRUCTION GRANTS—					
I.—Financed from Provincial Revenues—					
(i) Charges in connection with Village Uplift		45,000			
(ii) Charges in connection with construction of model houses		15,000			
II.—Financed from the Government of India grant		75,000			
TOTAL—Voted		1,35,000	58,000	40,000	
25.—GENERAL ADMINISTRATION. H.—Charges in England.					
A.—Secretary of State for India—					
Other charges—					
Subvention to Universities for training of I.C.S., probationers	Voted ...			...	
Leave salary	*Charged* ...		*18,800*	*15,400*	
TOTAL ...	*Charged* ...		*18,800*	*15,400*	
	Voted ...		...	...	
B.—High Commissioner for India—					
Other Charges—	*Charged* ...	...	...	...	*106*
Stores for India...	Voted ...	...	100	100	46
Leave salary Deputation pay etc. ...	Voted ...			...	...
Sterling overseas pay	*Charged* ...	*29,900*	*29,160*	*30,400*	*27,632*
Allowances, etc., to selected candidates for the Indian Civil Service	*Charged* ...	*7,000*	*8,440*	*9,700*	*8,681*
	Voted ...	...		...	
Local Government's share of the cost of H. C.'s establishment	Voted ...	20,000	20,000	17,800	18,787
TOTAL ...	*Charged* ...	*36,900*	*37,600*	*40,100*	*36,419*
	Voted ...	20,000	20,100	17,900	18,833
GRAND TOTAL ...	*Charged* ...	*36,900*	*56,400*	*55,500*	*36,419*
	Voted ...	20,000	20,100	17,900	18,833

27.—ADMINISTRATION OF JUSTICE.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—HIGH COURT		...	...	...	...
B.—LAW OFFICERS	Charged ...	35,000	36,000	40,000	31,654
	Voted ...	1,09,800	1,22,000	99,900	1,17,922
C.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE...	...	*	*	*	*
D.—CORONER'S COURT	...	...	...	...	...
E.—PRESIDENCY MAGISTRATES' COURT	...	...	...	...	...
F.—JUDICIAL COMMISSIONER	Charged ...	3,08,300	2,91,000	2,88,300	2,87,218
	Voted ...	26,600	25,000	26,300	22,042
G.—CIVIL AND SESSIONS COURTS	Charged ...	46,300	36,400	32,800	40,617
	Voted ...	4,98,700	4,81,000	4,76,300	4,61,595
H.—COURTS OF SMALL CAUSES	Voted ...	47,200	49,000	48,400	47,988
I.—CRIMINAL COURTS	Voted ...	1,89,700	1,98,000	1,76,100	1,88,448
J.—PLEADERSHIP EXAMINATION CHARGES	...	...	...	...	...
K.—LOSS OR GAIN BY EXCHANGE	Charged ...	...	+124	...	—128
	Voted ...	...	...	...	—3
LEAVE AND PENSION CONTRIBUTION ON ACCOUNT OF OFFICERS OF THE INDIAN CIVIL SERVICE PAYABLE TO THE BOMBAY GOVERNMENT ...	Charged ...	†	36,000	24,400	55,010
	Voted ...	...	13,000	...	...
L.—CHARGES IN ENGLAND	Charged ...	5,700	24,100	17,700	24,820
	Voted ...	6,000	1,400	5,900	620
For rounding ...	Charged ...	—300	—624	+800	
	Voted ...	...	—400	+100	
	TOTAL ...	12,73,000	13,12,000	12,37,000	12,77,803
TOTAL ...	Charged ...	3,95,000	4,23,000	4,04,000	4,39,191
	Voted ...	8,78,000	8,89,000	8,33,000	8,38,612

27.—ADMINISTRATION OF JUSTICE.

B.—Law Officers.

SUMMARY.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B.-1—Law Officers	Charged ...	35,000	36,000	40,000	31,564
	Voted ...	1,500	...	...	1,753
B.-2—Mofussil Establishment	Voted ...	1,08,300	1,22,000	99,900	1,16,169
	Total ...	1,44,800	1,58,000	1,39,900	1,49,576
Total ...	Charged ...	35,000	36,000	40,000	31,654
	Voted ...	1,09,800	1,22,000	99,900	1,17,922

B-1.—LAW OFFICERS.

B.-1—(1) Pay of Officers—					
Advocate-General	Charged ...	12,000	12,000	12,000	11,000
B.-1—(2) Allowances and Honoraria—					
Fees in Government, Civil and Criminal cases ...	Charged ...	20,000		25,000	
Allowances for establishment and other charges ...	Charged ...	3,000		3,000	
Travelling allowance	Charged ...	...		...	
TOTAL ...	Charged ...	23,000	24,000	28,000	20,654
B.-1—(3) Contingencies	Voted ...	1,500	...	...	1,753
Total B.-1—Law Officers	Charged ...	35,000	36,000	40,000	31,654
	Voted ...	1,500	...	...	1,753

* Provision made under "F.—Judicial Commissioners— Official Assignee".

† With effect from 1939-40 pension contribution has to be shown separately under "55—Superannuation Pensions and Allowances". Provision on account of leave contribution only has been shown under the respective minor heads under "27—Administration of Justice".

B-1.—ADMINISTRATION OF JUSTICE. B.—Law Officers.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-2.—MOFUSSIL ESTABLISHMENT.			Rs.	Rs.	Rs.	Rs.
B-2.—(1) Pay of Officers—						
Government Pleaders (100—750)	8	8	16,800		16,800	
Leave salary			...		...	
Total—Voted ...			16,800	16,800	16,800	16,885
B-2.—(2) Pay of Establishment—						
Superior Establishment (30—80)	7	7	4,300		4,800	
Inferior Establishment			...		...	
Leave salary			...			
Total—Voted ...			4,300	4,800	4,800	4,066
B-2.—(3) Allowances, Honoraria, etc.—						
Allowance to Public Prosecutor, Sind, for establishment and other charges			1,200		1,200	
Fees in Government, Civil and Criminal cases ...			75,000		70,000	
Travelling allowance			...		...	
Total—Voted ...			76,200	86,300	71,200	86,229
B-2.—(4) Contingencies—						
Law charges			5,400		6 800	
Fees to Pleaders in murder cases			5,300		2,500	
Fees to Pleaders in civil and criminal cases			1,000		...	
Legal expenses for the defence of Government servants ..			1,500		...	
Total—Voted ...			13,200	16,300	9,300	11,189
B-2.—(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—1,000	...	—1,000	
Deduct—Amount recoverable from the Military Department on account of special pay of the Public Prosecutor.			—1,200		—1,200	
Total—Voted ...			—2,200	—2,200	—2,200	—2,200
TOTAL—B.-2—Mofussil Establishment ... Voted ...			1,08,300	1,22,000	99,900	1,16,169

ADMINISTRATION OF JUSTICE. F.—Judicial Commissioners.		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
F.-1.—Judicial Commissioners ...	Charged ...			3,08,300	2,91,000	2,88,300	2,87,218
	Voted ...			...	...	...	
F.-2.—Official Assignee	...			26,600	25,000	26,300	22,042
Total ...				3,34,900	3,16,000	3,14,600	3,09,260
Total ...	Charged ...			3,08,300	2,91,000	2,88,300	2,87,218
	Voted ...			26,600	25,000	26,300	22,042
F.-1.—JUDICIAL COMMISSIONERS.							
F.-1.—(1) Pay of Officers—							
Judicial and Additional Judicial Commissioners ... (3,000—3,500); Registrars (300—1,000) + Special pay—(1)	Charged ...	6	6	1,66,800		1,66,800	
+ „ „ at Rs. 75 p.m. (2)	Voted ...			+900		900	
Leave Salary	Charged ...			2,700		1,000	
Lump deduction for probable savings ...	...			...		...	
Total ...	Charged ...			1,69,500	1,67,500	1,67,800	1,65,916
	Voted ...			900	900	900	...
F.-1.—(2) Pay of Establishment—							
Superior Establishment (30—350) ...	Charged ...	49	46	72,400		70,500	
	Voted ...			...		...	
Inferior Establishment (10—24) ...	Charged ...	33	33	7,300		7,300	
	Voted ...			...		...	
Leave salary	Charged ...			1,200			
Temporary Establishment ...	... ...			...			
Lump deduction for probable savings	... ...			...			
Total ...	Charged ...			80,900	77,800	77,800	77,281
	Voted ...			...	...	...	...
F.-1—(3) Allowances, Honoraria, etc.—							
Travelling allowance (Ordinary) ...	Charged ...			1,500		1,500	
	Voted ...			...		...	
House-rent and other allowances ...	Charged ...			8,600		8,600	
	Voted ...			...		...	
Total ...	Charged ...			10,100	11,100	10,100	10,269
	Voted ...			...	...		...
F.-1.—(4) Contingencies—							
Contract contingencies				4,400		5,800	
*Non-contract contingencies				20,000		18,000	
Other supplies and services				4,000		3,500	
Pay of menials				1,300		1,300	
Total ...	Charged ...			29,700	30,600	28,600	29,879
	Voted ...			...	...	...	...
F.-1—(5) Establishment charges payable to other Governments, Departments, etc.—							
Add—Passage contribution on account of officers of the I. C. S. payable to the Bombay Government	Charged ...			6,00	600	+600	600
Add—Leave contribution of officers of the I. C. S. payable to the Bombay Government	Charged ...			14,000		†	†
F.-1—(6) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Amount recoverable from the Government of India on account of special pay of the Registrar of Companies	Voted ..			—900	—900	—900	
Carried over ...				3,04,800	2,87,600	2,84,900	2,83,945

* NOTE.—The provision under F.-(4) Non-contract contingencies includes the amount required for payment of the Municipal taxes for the whole of the Judicial Commissioner of Sind's Court building occupied by the Offices of the Judicial Commissioner of Sind, Comptroller Sind, and the Sind Secretariat.

†The provision for leave and pension contribution on account of officers of the Indian Civil Service payable to the Bombay Government in 193[illegible]

ADMINISTRATION OF JUSTICE. F.—Judicial Commissioners—*contd.*		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
Brought forward	*Charged* ...			*3,04,800*	*2,87,600*	*2,84,900*	*2,83,945*
	Voted ...			...		...	...
PROCESS-SERVING ESTABLISHMENT.							
F-1.—(6) Pay or Establishment—							
Superior Establishment (30—75) ...	*Charged* ...	6	6	3,000		*2,900*	
	Voted ...		...	...		...	
Leave salary	*Charged* ...			...		...	
Total ...	*Charged* ...			*3,000*	*2,900*	*2,900*	*2,786*
	Voted ...			...		...	
F-1.—(7) Allowances, Honoraria, etc.—							
Travelling allowane (ordinary) ...	*Charged* ...			...		...	
	Voted ...			...		...	
House-rent and other allowances ...	*Charged* ...			*500*		*500*	
	Voted ...			...		...	
Total ...	*Charged* ...			*500*	*500*	*500*	*487*
	Voted ...			...	...	...	...
TOTAL—Judicial Commissioners ...				3,08,300	*2,91,000*	*2,88,300*	*2,87,218*
Total ...	*Charged* ...			*3,08,300*	*2,91,000*	*2,88,300*	*2,87,218*
	Voted ...			...	...	...	...
F.-2.—OFFICIAL ASSIGNEE (*a*) AND ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.							
F-2.—(1) Pay of Officers—							
Official Assignee (including special pay at Rs. 50 per mensem)—		1	1	12,100		12,400	
Leave salary				2,100		1,000	
Total—Voted ...				14,200	13,800	13,400	12,371
F-2.—(2) Pay of Establishment—							
Superior Establishment		7	7	7,500		7,400	
Inferior Establishment		4	3	600		600	
Leave salary				200		200	
Total—Voted ...				8,300	7,800	8,200	7,651
F-2.—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances				1,100		1,100	
Total—Voted ...				1,100	1,100	1,100	1,040
F-2.—(4) Contingencies—							
Non-contract contingencies				1,200	1,800	1,800	980
F-2.—(5) Deficit in the Unclaimed dividend—							
Capital Account of the Official Assignee and Receiver ...				1,800	500	1,800	...
TOTAL—Voted ...				26,600	25,000	26,300	22,042

(*a*) The office came into existence with effect from April 1935.

ADMINISTRATION OF JUSTICE. G.—Civil and Sessions Courts.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
G-1.—District and Sessions Judges ... *Charged*			*46,300*	*36,400*	*32,800*	*40,617*
Voted ...			2,16,700	2,14,600	2,09,200	2,10,217
G-2.—Subordinate Judges			2,22,700	2,06,400	2,07,100	1,91,466
G-3.—Process-serving Establishment			59,300	60,000	60,000	59,912
TOTAL ...			5,45,000	5,17,400	5,09,100	5,02,212
Total ... *Charged* ...			*46,300*	*36,400*	*32,800*	*40,617*
Voted ...			4,98,700	4,81,000	4,76,300	4,61,595
DETAILS.						
G-1.—DISTRICT AND SESSIONS JUDGES (*a*).						
G-1.—(1) Pay of Officers—						
Civil and Sessions Judges and other officers. (*650—3,000*) ... *Charged* ...	*2*	*2*	*39,900*		*32,800*	
(750—2,250) ... Voted ...	5	5	1,05,000		1,03,200	
Leave salary ... ... Voted ...			...		...	
Lump deduction for probable savings ... Voted ...			...		...	
Total ... *Charged* ...			*39,900*	*35,000*	*32,800*	*38,603*
Voted ...			1,05,000	1,04,000	1,03,200	1,04,787
G-1.—(2) Pay of Establishment—						
Superior Establishment (40—200)	44	44	41,100		41,550	
Inferior Establishment (15—21)	25	25	5,200		5,250	
Temporary Establishment			11,800		12,000	
Leave salary			600		...	
Lump deduction for probable savings			...		...	
Total—Voted ...			58,700	61,600	58,800	59,506
G-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowances (ordinary) ... *Charged* ...			...		...	
Voted ...			2,500		2,900	
House-rent and other allowances ... Voted ...			800		700	
Fees to Government Examiner of questioned documents...			200		200	
Cost of passages under the Superior Civil Services Rules ... ... *Charged* ...			...		...	
Total ... *Charged* ...			...	*1,400*	...	*2,014*
Voted ...			3,500	4,700	3,800	4,185
G-1.—(4) Contingencies—						
Contract contingencies			6,550		5,800	
Non-contract contingencies			8,600		8,450	
Other supplies and services			23,000		25,250	
Pay of menials			3,650		3,900	
Total—Voted ...			41,800	44,300	43,400	41,739
G-1.—(5) Establishment charges payable to other Governments Departments, etc.—						
Add—Leave contribution on account of officers of the I.C.S and officers holding listed posts payable to the Bombay Government ... *Charged* ...			*6,400*		*	*
Voted ...			7,700			
TOTAL ...			2,63,000	2,51,000	2,42,000	2,50,834
TOTAL... *Charged* ...			*46,300*	*36,400*	*32,800*	*40,617*
Voted ...			2,16,700	2,14,600	2,09,200	2,10,217

(*a*) Expenditure is controlled by the District Judges.

* The provision for leave and pension contribution on account of officers of the Indian Civil Service payable to the Bombay Government in 1938-39 is included in the total provision of Rs. 24,400 on page 86 of the Civil Budget Estimate and the actual expenditure during 1937-38 for such charges is included in the total amount of Rs. 55,010 on the same page of the Civil Budget Estimate.

ADMINISTRATION OF JUSTICE. G.—Civil and Sessions Courts—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
G-2.—SUBORDINATE JUDGES.						
G-2.—(1) Pay of Officers—						
Sub-Judges (200—1,200)	20	17	1,17,550		1,04,119	
Leave salary			...		...	
Lumps deduction for probable savings			—5,550		—4,119	
Total—Voted ...			1,12,000	1,00,700	1,00,000	87,800
G-2.—(2) Pay of Establishment—						
Superior Establishment (30—140)	109	109	90,900		95,100	
Inferior Establishment (14—18)	50	50	9,800		9,900	
Temporary Establishment			4,800		...	
Lump deduction for probable savings			...		...	
Leave salray			1,500		...	
Total—Voted ...			1,07,000	1,03,600	1,05,000	1,01,516
G-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,900		1,900	
House-rent and other allowances			300		200	
Total—Voted ...			2,200	2,100	2,100	2,150
G-2.—(4) Contingencies			1,500	...	...	...
TOTAL—Voted ...			2,22,700	2,06,400	2,07,100	1,91,466
G-3.—PROCESS-SERVING ESTABLISHMENT.						
G-3.—(1) Pay of Establishment—						
SUBORDINATE COURTS.						
Superior Establishment (20—50)	146	146	44,300		45,600	
Leave salary			1,000		...	
Lump deduction for probable savings			...		...	
Total—Voted ...			45,300	45,600	45,600	45,490
Add—Fixed amount transferred from "25.—General Administration" (page 81)			12,000	12,000	12,000	12,000
G-3.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,000	...	2,400	
Total—Voted ...			2,000	2,400	2,400	2,422
TOTAL—Voted ...			59,300	60,000	60,000	,912

ADMINISTRATION OF JUSTICE. H.—Courts of Small Causes.	Strength. 1939-40	1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
H—MOFUSSIL COURTS.						
H.—(1) Pay of Officers—						
Judges and other Officers (150—1,500)	2	2	17,400		18,000	
Leave salary			...		...	
Lump deduction for probable savings			...		...	
Total—Voted ...			17,400	18,700	18,000	17,925
H.—(2) Pay of Establishment—						
Superior Establishment (20—200)	19	19	16,950		17,148	
Inferior Establishment (15—20)	6	6	1,250		1,236	
Temporary Establishment			...		...	
Leave salary			...		...	
Process-serving establishment	10	10	3,900		3,816	
Lump deduction for probable savings			...		...	
Total—Voted ...			22,100	22,200	22,200	22,205
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			...		...	
House-rent and other allowances			3,000		3,000	
Total—Voted ...			3,000	3,000	3,000	3,003
H.—(4) Contingencies—						
Contract contingencies			800		1,100	
Non-contract contingencies			3,100		3,250	
Pay of menials			800		850	
Total—Voted ...			4,700	5,100	5,200	4,855
TOTAL—Voted ...			47,200	49,000	48,400	47,988

ADMINISTRATION OF JUSTICE. I.—Criminal Courts.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
I-1.—General Establishment ... ... Voted ...			1,75,200	1,78,700	1,57,600	1,68,076
I-2.—Judicial Establishment ... ... Voted ...			14,500	19,300	18,500	20,372
TOTAL—Voted ...			1,89,700	1,98,000	1,76,100	1,88,448
DETAILS.						
I-1.—GENERAL ESTABLISHMENT.						
I.-1.—(1) Pay of Officers—						
Resident and City Magistrates (200—1,500)	15	13	63,700		61,650	
Leave salary			5,000		3,550	
Lump deduction for probable savings			...		...	
Total—Voted ...			68,700	65,200	65,200	69,890
I-1.—(2) Pay of Establishment—						
Temporary Establishment			5,400		3,100	
Add—Fixed amount transferred from "25—General Administration—General Establishments" (page 81) ...			59,000		59,000	
Total—Voted ...			64,400	62,100	62,100	62,025
I-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,320		1,320	
Travelling allowance (ordinary)			900		680	
House-rent and other allowances			2,080		600	
Total—Voted ...			4,300	4,700	2,600	4,530
Carried over ..			1,37,400	1,32,000	1,29,900	1,36,445

ADMINISTRATION OF JUSTICE. I.—Criminal Courts—contd.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought over ...	1,37,400	1,32,000	1,29,900	1,36,445
I-1.—GENERAL ESTABLISHMENT—*contd.*				
I-1.—(4) Contingencies—				
Contract contingencies	4,400		4,850	
Pay of menials	4,400		3,400	
Non-contract contingencies	8,500		2,850	
Other supplies and services	20,000		16,500	
Rewards to witnesses	100		100	
Fees to examiners of questioned documents	400		...	
Total—Voted ...	37,800	46,700	27,700	31,631
TOTAL—Voted ...	1,75,200	1,78,700	1,57,600	1,68,076
I-2.—JUDICIAL ESTABLISHMENT.				
I-2.—(1) Establishment charges payable to other Governments, Departments, etc.—				
Add—Fixed amount transferred from "25.—General Administration—Charges of Administration" on account of Establishment charges of Collectors (page 81)	14,500		14,500	
TOTAL—Voted ...	14,500	14,500	14,500	14,500
I-2.—(3) Contingencies—				
Contract contingencies			...	
Non-contract contingencies			1,200	
Pay of menials			800	
Other supplies and services			2,000	
Total—Voted ...	*	4,800	4,000	5,872
TOTAL—Voted ...	14,500	19,300	18,500	20,372
L.—CHARGES IN ENGLAND.				
A.—Secretary of State for India.				
Provision for possible expenditure in connection with criminal appeal cases	2,700		2,700	
TOTAL—Voted ...	2,700	1,400	2,700	620
B.—High Commissioner for India.				
Leave salaries and Deputation pay ... ... *Charged* ...	*3,500*	*20,200*	*17,700*	
Leave salaries and Deputation pay ... ... Voted ...	3,300	...	3,200	
Sterling overseas pay... ... ... *Charged* ...	*2,200*	*3,900*	...	
TOTAL ... *Charged* ...	*5,700*	*24,100*	*17,700*	*24,820*
TOTAL ... Voted ...	3,300	...	3,200	...
GRAND TOTAL ... *Charged* ...	*5,700*	*24,100*	*17,700*	*24,820*
GRAND TOTAL ... Voted ...	* 6,000	1,400	5,900	620

* Provision on account of contingent expenditure under I-2—(3) Judicial Establishment included under I-1-(4)—General Establishment—contingencies.

28.—JAILS AND CONVICT SETTLEMENTS.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—JAILS	*Charged* ...	*10,300*	*10,300*	*10,600*	*10,190*
	Voted ...	5,87,100	5,72,100	5,78,700	5,65,690
B.—JAIL MANUFACTURES	Voted ...	34,200	41,000	29,000	28,903
C.—Charges on account of persons detained or confined in Jails outside the Province ...	Voted	8,800	4,800	8,500	21,655
D.—CHARGES IN ENGLAND	*Charged* ...	*700*	*4,600*	*700*	*730*
	Voted ...	9,400	4,000	4,000	10,068
E.—LOSS OR GAIN BY EXCHANGE	*Charged* ...	...	...	...	*— 4*
	Voted ...	...	...	...	—52
For rounding ...	*Charged* ...	...	*+ 100*	*—300*	...
	Voted ...	+ 500	+ 100	—200	...
	TOTAL ...	6,51,000	6,37,000	6,31,000	6,37,180
TOTAL ..	*Charged* ...	*11,000*	*15,000*	*11,000*	*10,916*
	Voted ...	6,40,000	6,22,000	6,20,000	6,26,264

28.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
SUPERINTENDENCE	*Charged* ...	*10,300*	*10,300*	*10,600*	*10,190*
	Voted ...	10,400	10,700	8,700	10,539
PAY OF OFFICERS	*Charged* ...	...	...	...	...
	Voted ...	38,600	39,500	40,800	33,927
PAY OF ESTABLISHMENT	Voted ...	1,59,600	1,51,200	1,61,000	1,48,62
ALLOWANCES, HONORARIA, ETC.	*Charged* ...	...	...	...	...
	Voted ...	34,000	34,400	28,900	30,115
DIETARY CHARGES	Voted ...	2,00,000	1,99,500	1,96,800	1,99,234
HOSPITAL CHARGES	Voted ...	8,000	8,500	8,000	9,881
CLOTHING AND BEDDING OF PRISONERS	Voted ...	100	100	100	31,424
SANITATION CHARGES	Voted ...	17,000	16,800	16,000	16,875
CHARGES FOR MOVING PRISONERS	Voted ...	20,700	21,500	20,700	26,338
MISCELLANEOUS SERVICES AND SUPPLIES	Voted ...	20,000	19,000	18,200	22,165
CONTINGENT CHARGES	Voted ...	14,000	18,000	18,200	13,646
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT	Voted ...	3,600	2,500	2,500	2,901
GRANTS-IN-AID, CONTRIBUTIONS, ETC.	Voted ...	700	...	...	...
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES	Voted ...	30,400	24,400	32,800	20,022
Total ...		5,67,400	5,56,400	5,63,300	5,75,880
Add—Transfers from "*Jail Manufactures*" (page 104) ...	Voted ...	+30,000	+26,000	+26,000	...
TOTAL, JAILS ...		5,97,400	5,82,400	5,89,300	5,75,880
TOTAL ...	*Charged* ...	*10,300*	*10,300*	*10,600*	*10,190*
	Voted ...	5,87,100	5,72,100	5,78,700	5,65,690

28.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails.

RE-DISTRIBUTION OF THE ABOVE—

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUPERINTENDENCE		20,700		19,300	
CENTRAL JAILS		1,57,711		1,47,220	
DISTRICT JAILS		2,57,132		2,55,183	
LOCK-UPS		12,420		12,960	
CONVICT CAMPS		83,157		91,687	
LEAVE SALARY		5,180		4,150	
Add—TRANSFERS FROM JAIL MANUFACTURES...		30,000		26,000	
GRANTS-IN-AID, CONTRIBUTIONS, ETC. ...	Voted ...	700		...	
CRIMINAL TRIBES SETTLEMENT OFFICE		30,400		32,800	
TOTAL ...		5,97,400	5,82,400	5,89,300	5,75,880
TOTAL ...	*Charged* ...	*10,300*	*10,300*	*10,600*	*10,190*
	Voted ...	5,87,100	5,72,100	5,78,700	5,65,690

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—SUPERINTENDENCE.						
A.-1—(2) Pay of Establishment—						
Clerks and other Superior Establishment (30—250) ...	5	5	5,860		5,360	
Servants (17)			...		...	
Temporary Establishment		...	360		240	
Leave salary			280		...	
TOTAL—Voted ...			6,500	6,400	5,600	6,019
A.-1.—(3) Allowances, Honoraria, etc.—						
Passage contribution of I. M. S. Officers... *Charged* ...			...		...	
Travelling allowance (ordinary) ... *Charged* ...			...		...	
Travelling allowance (ordinary) ... Voted ...			200		100	
House-rent and other allowances ... *Charged* ...			...		...	
House-rent and other allowances ... Voted ...			500		400	
TOTAL ... *Charged* ...			...	...	...	822
TOTAL ... Voted ...			700	800	500	638
A.-1.—(4) Contingencies—						
Non-contract contingencies			2,300	2,600	1,800	3,052
A-1.—(5) Establishment charges payable to other Governments and Departments—						
Add—Share of pay and allowances of the Director of Health Services and Inspector-General of Prisons, and of menials and of telephone charges transferred from "39—Public Health" (page 138). *Charged* ...			*10,300*		*10,600*	
Voted ...			900		800	
TOTAL ... *Charged* ...			*10,300*	*10,300*	*10,600*	*9,368*
TOTAL ... Voted ...			900	900	800	830
TOTAL ...			20,700	21,000	19,300	20,729
TOTAL—A-1.—Superintendence ... *Charged* ...			*10,300*	*10,300*	*10,600*	*10,190*
TOTAL—A-1.—Superintendence ... Voted ...			10,400	10,700	8,700	10,539

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*		Strength. 1939-40	Strength. 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
PAY OF OFFICERS.							
A-2.—Superintendents and Asstt. Surgeons.							
A-2.—(b) **Central Jails** (240—900) ...	*Charged* ...			...		...	
	Voted ...	2	2	13,695		16,300	
A-2.—(c) **District Jails** (450—600) + 50 Special Pay; Medical Officers' allowance	Voted ...	2	2	17,975		15,200	
A-2.—(d) **Convict Camps** (500—650) + 50 Special Pay ...	Voted ...	1	1	6,930		9,300	
TOTAL—A-2.—Superintendents and Assistant Surgeons	*Charged* ...		...	...	...	...	...
	Voted ...			38,600	39,500	40,800	33,927
	Total ...			38,600	39,500	40,800	33,927
PAY OF ESTABLISHMENT.							
A-3.—Jailors, Deputy and Assistant Jailors.							
A-3.—(b) Central Jails (90—350)	...	3	3	6,505		7,175	
A.-3.—(c) District Jails (55—290)	...	3	3	5,315		5,175	
Temporary Establishment ...	...			3,500		2,500	
A-3.—(d) Convict Camps (100—290) ...	...	2	2	2,900		2,800	
Leave salary	...			780		750	
TOTAL—A-3.—Jailors, etc.—Voted ...				19,000	17,900	18,400	20,046
A-4.—Clerical, Educational and Mechanical Establishment.—Voted.							
A-4.—(b) Central Jails (30—200)							
Clerks Teachers and Mechanical Engineers	...	7	7	5,580		5,300	
Temporary Establishment ...	...			800		800	
A-4.—(c) District Jails (30—125)							
Clerks, teachers and carpenters ...	...	8	8	5,870		6,200	
Temporary Establishment	...			...			
A-4.—(d) Convict Camps (30—100) ...	...						
Clerks and teachers	...	3	3	2,850		2,400	
Leave salary	...			300		300	
TOTAL—A-4.—Clerical, etc., Establishment—Voted ...				15,400	13,800	15,000	12,972
Carried over ...				34,400	31,700	33,400	33,018

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			34,400	31,700	33,400	33,018
PAY OF ESTABLISHMENT—*contd.*						
A.-5.—JAIL GUARDING STAFF—VOTED.						
A-5.—(b) Central Jails—						
Subedars, Jamadars, Havildars, Naiks, Sepoys and Matrons (20—65)	117	117	33,036		33,030	
Temporary Establishment			900		1,000	
A-5.—(c) District Jails—						
Subedars, Jamadars, Havildars, Naiks, Sepoys and Matrons (20—65)	107	107	29,202		29,155	
Temporary Establishment			10,800		10,400	
A-5.—(d) Convict Camps—						
Subedars, Jamadars, Havildars, Naiks, Sepoys, etc. (21—55)	99	99	27,362		27,315	
Temporary Establishment (Including Convict Camp, Sukkur)			7,000		7,000	
Leave salary			3,500		2,500	
TOTAL—A-5—Guarding Staff ... ... Voted ...			1,11,800	1,07,000	1,10,400	99,622
A.-7—MEDICAL ESTABLISHMENT.						
A-7.—(b) Central Jails—						
Sub-Assistant Surgeons and Compounders (25—200) + 5 Special pay	3	3	2,025		4,420	
A-7.—(c) District Jails and Sub-Jails—						
Sub-Assistant Surgeons and Compounders (25—200)	4	4	7,050		7,268	
Temporary Establishment			1,500		1,500	
A-7.—(d) Convict Camps—						
Sub-Assistant Surgeons and Compounders (25—200)	3	3	2,225		3,412	
Leave salary			600		600	
TOTAL—A-7—Medical Establishment—Voted ...			13,400	12,500	17,200	15,983
TOTAL—Pay of Establishment—Voted ...			1,59,600	1,51,200	1,61,000	1,48,623

28.—JAILS AND CONVICT SETTLEMENTS. A—Jails—*contd.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38
		Rs.	Rs.	Rs.	Rs.
Allowances, Honoraria, etc.—					
A-8.—ALLOWANCES.					
Travelling Allowance—					
A-8.—(b) Central Jails	Fixed ...	...		...	
	Ordinary ...	1,050		900	
A-8.—(c) District Jails	Fixed ..	960		700	
	Ordinary ...	1,450		1,100	
A-8.—(d) Convict Camps	Fixed ...	1,340		1,600	
	Ordinary ...	1,400		900	
TOTAL—Travelling allowance—Voted ...		6,200	6,700	5,200	6,435
House-rent and other Allowances—Voted—					
A-8.—(b) Central Jails		6,800		5,525	
A-8.—(c) District Jails, Sub-Jails and temporary Camp, Sukkur ...		14,200		12,075	
A-8.—(d) Convict Camps		6,800		6,100	
Total—House-rent and other allowances ... ... Voted ...		27,800	27,700	23,700	23,680
TOTAL—A-8.—Allowances, Honoraria, etc.		34,000	34,400	28,900	30,115
Contingencies.—					
A-9.—DIETARY CHARGES.					
A-9.—(b) Central Jails		64,000		53,000	
A-9.—(c) District Jails		1,14,000		1,14,300	
A-9.—(d) Lock-ups		7,000		7,500	
A-9.—(e) Convict Camps		15,000		22,000	
TOTAL—A-9.—Dietary Charges—Voted ...		2,00,000	1,99,500	1,96,800	1,99,234

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Contingencies—*contd.*	Rs.	Rs.	Rs.	Rs.
A-10.—Hospital Charges—				
A-10.—(*b*) Central Jails	2,500		2,500	
A-10.—(*c*) District Jails	4,000		4,000	
A-10.—(*d*) Convict Camps	1,500		1,500	
TOTAL—A-10.—Hospital Charges—Voted ...	8,000	8,500	8,000	9,881
A-11.—CLOTHING AND BEDDING OF PRISONERS.				
A-11.—(*b*) Central Jails	20		20	
A-11.—(*c*) District Jails...	60		60	
A-11.—(*d*) Lock-ups	...		...	
A-11 —(*e*) Convict Camps	20		20	
TOTAL—A-11.—Clothing, etc.—Voted ...	100	100	100	31,424
A-12—SANITATION CHARGES.				
A-12 —(*b*) Central Jails	7,800		7,450	
A-12 —(*c*) District Jails	8,900		8,300	
A-12.—(*d*) Lock-ups	20		10	
A-12.—(*e*) Convict Camps	280		240	
TOTAL—A 12.—Sanitation Charges—Voted ...	17,000	16,800	16,000	16,875
A-13.—CHARGES FOR MOVING PRISONERS.				
A-13.—(*b*) Central Jails	3,500		3,500	
A-13.—(*c*) District Jails	10,750		10,750	
A-13.—(*d*) Lock-ups	5,050		5,050	
A-13 —(*e*) Convict Camps	1,400		1,400	
TOTAL—A-13.—Charges for Moving Prisoners—Voted ...	20,700	21,500	20,700	26,338
A-14.—MISCELLANEOUS SERVICES AND SUPPLIES.				
A-14.—(*b*) Central Jails	5,000		1,900	
A-14.—(*c*) District Jails...	11,600		13,600	
A-14.—(*d*) Lock-ups	150		200	
A-14.—(*e*) Convict Camps	3,250		2,500	
TOTAL—A-14.—MISCELLANEOUS SERVICES AND SUPPLIES—Voted ...	20,000	19,000	18,200	22,165

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Contingencies—*contd.*				
A-15.—CONTINGENT CHARGES.				
A-15.—(*b*) Central Jails	3,500		3,800	
A-15.—(*c*) District Jails	8,500		11,800	
A-15.—(*d*) Lock-ups	...		...	
A-15.—(*e*) Convict Camps	2,000		2,600	
A-15.—(*f*) Charges for conveyance of apparatus to and from Jails in connection with lectures and magic lantern displays ...	...		...	
TOTAL—A-15.—CONTINGENT CHARGES—Voted ...	14,000	18,000	18,200	13,646
A-16.—EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.				
A-16.—(*b*) Central Jails	1,000		600	
A-16.—(*c*) District Jails	1,500		1,100	
A-16.—(*d*) Lock-ups	200		200	
A-16.—(*e*) Convict Camps	900		600	
TOTAL A-16.—EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT ... ... Voted .	3,600	2,500	2,500	2,901
A-17.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
A-17—(*i*) Grant-in-aid to Sports Clubs for members of the Jail Department ... ... Voted ...	500			
(*ii*) Grant-in-aid to District After-care Associations ... Voted ...	200			
TOTAL A-17—GRANTS-IN-AID, ETC. ... Voted ...	700	...	...	...

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-18.—SETTLEMENT OF CRIMINAL TRIBES.						
A-18.—(1) Pay of Officers—						
Criminal Tribes Settlement Officer ... Voted ...	1	1	5,300		5,100	
Special pay			900		900	
Total—Voted ...			6,200	6,000	6,000	5,695
A-18.—(2) Pay of Establishment—						
Permanent Establishment (16—135)	39	40	13,500		14,500	
Temporary Establishment			...		...	
Leave salary			...		400	
Medical Establishment			...		...	
Total—Voted ...			13,500	8,900	14,900	5,281
A-18.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed) ... ... Voted ...			1,388		1,440	
Travelling allowance (Ordinary) ... ... Voted ...			2,300		2,000	
House-rent and other allowances ... Voted ...			912		860	
Total—Voted ...			4,600	3,100	4,300	3,843
A-18.—(4) Contingencies—						
Non-contract contingencies			2,500		3,100	
Rents, rates, etc.			1,200		1,200	
Supplies and services			200		200	
Scholarships to settlers' Boys			100		100	
Total—Voted ...			4,000	3,400	4,600	3,778
A-18.—(5) Establishment charges recoverable from other Governments, Departments and private bodies—						
Deduct.—Amount transferred to "25—General Administration—E.—District Administration" on account of half the pay of the Deputy Collector appointed as Criminal Tribes Settlement Officer for Sind (page 83).					...	
Total—Voted ...			...	...	...	—585
A-18.—(6) Grants-in-aid, Contributions and Donations—						
Contribution to the Bombay Government for detention of Hurs at Criminal Tribes Settlements, Bombay ...			2,100		3,000	
Total—Voted ...			2,100	3,000	3,000	2,010
TOTAL—Settlement of Criminal Tribes—Voted ...			30,400	24,400	32,800	20,022

28.—JAILS AND CONVICT SETTLEMENTS. B.—Jail Manufactures.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.

B.—JAIL MANUFACTURES.

SUMMARY.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B.-I.—CONTINGENCIES	64,200	67,000	55,000	63,027
Deduct—Amount transferred to "Jails" (page 96)	—30,000	—26,000	—26,000	—34,124
TOTAL—Voted ...	34,200	41,000	29,000	28,903

DETAILS.

B.-I.—CONTINGENCIES.

SUPPLIES AND SERVICES.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-I.—(*b*) Central Jails	39,650		33,900	
B-I.—(*c*) District Jails	23,800		20,700	
B-I.—(*d*) Convict Camps	750		400	
Total—Supplies and Services—Voted ...	64,200	67,000	55,000	63,027
TOTAL—B-I.—Contingencies—Voted ...	64,200	67,000	55,000	63,027

28.—JAILS AND CONVICT SETTLEMENTS.

C.—Charges on account of persons detained or confined in jails outside the Province.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Contribution to the Bombay Government for detention of Sindhi prisoners in the Bombay Presidency Jails	1,270		2,300	
Contribution to the Bombay Government for Sindhi boys kept at Borstal School, Dharwar	7,530		6,200	
Do Bengal Government	...		...	
Total—Voted ...	8,800	4,800	8,500	21,655

28.—JAILS AND CONVICT SETTLEMENTS.

D.—Charges in England.

HIGH COMMISSIONER FOR INDIA.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Leave Salaries and Deputation pay	*Charged* ...	...	*4,300*	...	
	Voted ...	7,400	...	...	
Sterling overseas pay	Voted ...	2,000	4,000	4,000	
	Charged ...	*700*	*300*	*700*	
TOTAL ...	*Charged* ...	*700*	*4,600*	*700*	*750*
	Voted ...	9,400	4,000	4,000	10,068

29.—Police.		Detailed Account, No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE ...	*Charged* ...		*33,800*	*30,000*	*53,900*	*31,291*
	Voted ...	29-A	37,800	36,100	33,100	32,951
B.—DISTRICT EXECUTIVE FORCE	*Charged* ...		*1,82,000*	*1,29,400*	*1,46,800*	*1,16,072*
	Voted ...	29-B	33,78,200	34,05,000	33,49,200	33,66,583
C.—VILLAGE POLICE ...	Voted ...	29-C	63,100	63,000	62,000	62,880
D.—RAILWAY POLICE ...	*Charged* ...		*19,400*	*12,000*	*17,000*	*15,776*
	Voted ...	29-D	1,42,900	1,47,000	1,22,000	1,50,538
E.—CRIMINAL INVESTIGATION DEPARTMENT	*Charged* ...		*14,600*	*13,000*	...	...
	Voted ...	29-E	1,31,400	1,33,000	1,39,000	1,42,109
F.—Charges in England ...	*Charged* ...		*30,800*	*23,600*	*18,700*	*21,333*
	Voted ...	29-F	1,300	5,900	2,300	3,586
Leave and Pension contribution on account of Officers of the Indian Police, payable to the Bombay Government	*Charged* ...		...	*61,000*	*60,800*	*50,311*
G.—LOSS OR GAIN BY EXCHANGE ...	*Charged* ...		...	*124*	...	*—111*
	Voted ...		...	30	...	— 18
For rounding ...	*Charged* ...		*+400*	*—124*	*—200*	...
	Voted ...		+300	—30	+400	...
	TOTAL ...		40,36,000	40,59,000	40,05,000	39,93,301
TOTAL ...	*Charged* ...		*2,81,000*	*2,69,000*	*2,97,000*	*2,34,672*
	Voted ...		37,55,000	37,90,000	37,08,000	37,58,629

NOTE 1.—Provision for Sub-Inspectors, Sergeants and Prosecutors below the efficiency bar has been made under the detailed head "Non-Gazetted Executive Officers" and that for Jamadars, Head Constables and Constables under "Constabulary".

NOTE 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicines, water-supply, prison-van contingencies, kit carts, conservancy charges, purchase of land and office expense and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services.*

DETAILED ACCOUNT No. 29-A. POLICE. A.—Superintendence.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
DETAILS.			Rs.	Rs.	Rs	Rs.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTOR-GENERAL.						
A.—(1) Pay of Officers—						
Inspector-General (1,750—2,150+200 Special pay) ... ... *Charged* ...	1	1	*26,600*		*28,200*	
Deputy Inspector-General (1,450+200 Special pay) ... ... *Charged* ...		1	...		*19,800*	
Personal Assistant ... ... Voted ...	1	...	4,100		...	
Total ... *Charged* ...			*26,600*	*28,200*	*48,000*	*28,061*
Total ... Voted ...			4,100	2,600	...	...
A.—(2) Pay of Establishment—						
Clerical establishment (25—150)	14	14	20,200		20,100	
Servants (17—22)	6	4	1,300		900	
Leave salary			...		...	
Total—Voted ...			21,500	21,400	21,000	21,642
A.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed) ... ... *Charged* ...			...		*1,200*	
Travelling allowance (Ordinary) ... *Charged* ...			*1,300*		*1,200*	
Travelling allowance (Ordinary) ... Voted ...			600		600	
House-rentand other allowances ... *Charged* ...			*500*		*2,300*	
House-rentand other allowances ... Voted ...			3,000		2,500	
Total ... *Charged* ...			*1,800*	*1,200*	*4,700*	*2,124*
Total ... Voted ...			3,600	3,400	3,100	2,875
A.—(4) Contingencies—						
Contract contingencies			1,200		1,800	
Non-contract contingencies			7,200		7,000	
Pay of menials			200		200	
Total—Voted ...			8,600	8,700	9,000	8,434
A.—(5) Grants-in-aid, contributions, etc.—						
Contributions for passages of Officers of the Indian Police payable to the Bombay Government ... ... *Charged* ...			*600*	*600*	...	
Leave contribution on account of Indian Police Officers payable to the Bombay Government ... ... *Charged* ...			*4,800*	...	*1,200*	*1,106*
TOTAL ...			71,600	66,100	87,000	64,242
TOTAL ... *Charged* ...			*33,800*	*30,000*	*53,900*	*31,291*
TOTAL ... Voted ...			37,800	36,100	33,100	32,951

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
B-1.—DISTRICT POLICE.					
B-1.—(a) Police Proper—					
B-1.—(a) (1) PAY OF OFFICERS	*Charged* ...	*1,13,800*	*90,700*	*1,08,100*	*81,052*
	Voted ...	1,42,800	1,66,400	1,46,200	1,68,987
B-1.—(a) (2) PAY OF ESTABLISHMENT	Voted ...	21,07,000	21,12,000	20,95,700	20,95,798
B-1.—(a) (2) ALLOWANCES, HONORARIA, ETC. ...	*Charged* ...	*18,200*	*18,200*	*18,200*	*19,431*
	Voted ...	7,50,100	7,47,900	7,47,900	7,44,531
B-1.—(a) (4) CONTINGENCIES	Voted ...	2,80,000	2,94,000	2,73,800	2,72,504
B-1.—(a) (5) GRANTS-IN-AID CONTRIBUTIONS, ETC. ...	*Charged* ...	*26,000*	*3,200*	*3,200*	*3,543*
	Voted ...	...	...	...	...
B-1.—(b) LAND CONVEYANCE LICENSING DEPARTMENT	*Charged* ...	*6,900*	...	...	...
	Voted ...	13,800	...	...	...
Total ...	*Charged* ...	*1,64,900*	*1,12,100*	*1,29,500*	*1,04,026*
	Voted ...	32,93,700	33,20,300	32,63,600	32,81,820
B-2.—OTHER POLICE.					
B-2.—(a) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	Voted ...	—500	—500	— 500	— 1,094
B-2.—(b) ADDITIONAL POLICE ESTABLISHMENT (not fixed)	Voted ...	1,700	3,600	6,300	7,421
B-2.—(c) HARBOUR POLICE	Voted ...	82,100	83,700	82,500	73,106
Total ...	Voted ...	83,300	86,800	88,300	79,433
Establishment charges recoverable from or payable to other Governments Departments, &c.—					
Add—AMOUNT PAYABLE TO THE GOVT. OF BOMBAY ON ACCOUNT OF THE COST OF TRAINING OF SIND POLICE STUDENTS IN POLICE TRAINING SCHOOL, NASIK ...	Voted ...	+13,800	+11,400	+ 11,400	+ 19,432
Add—AMOUNT PAYABLE TO THE GOVT. OF BOMBAY ON ACCOUNT OF CONTRIBUTION IN RESPECT OF TRAINING OF I. P. S. OFFICERS AT THE POLICE TRAINING SCHOOL, NASIK	*Charged* ...	*+17,100*	*+17,300*	*+ 17,300*	*+ 12,046*
	Voted ...	+3,300	+3,400	+ 3,400	+ 2,148
Deduct—AMOUNT RECOVERABLE FROM CENTRAL GOVERNMENT FOR THE COST OF POLICE FOR THE PILGRIM DEPARTMENT, KARACHI	Voted ...	—2,000	—2,000	— 2,100	— 2,110
Deduct— Do. do. PASSPORT WORK, KARACHI.	Voted ...	—3,600	—3,600	— 3,800	— 3,537
Deduct— Do. do. SHAHBANDAR OUT-POST ...	Voted ...	...	...	...	
Deduct— Do. do. SANITARY POLICE, KARACHI.	Voted ...	—4,000	—4,000	— 4,100	— 3,908
Deduct— Do. do. AIR PORT POLICE, KARACHI.	Voted ...	—2,000	—2,300	— 2,500	— 2,394
Deduct—AMOUNT RECOVERABLE FROM RESERVE BANK OF INDIA, KARACHI, FOR POLICE SUPPLIED TO THEM.	Voted ...	—4,300	—5,000	— 5,000	— 4,301
TOTAL ...	*Charged* ...	*+17,100*	*+17,300*	*+ 17,300*	*+ 12,046*
	Voted ...	+1,200	—2,100	— 2,700	+ 5,330
TOTAL ...		35,60,200	35,34,400	34,96,000	34,82,655
TOTAL ...	*Charged* ...	*1,82,000*	1,29,400	*1,46,800*	*1,16,072*
	Voted ...	33,78,200	34,05,000	33,49,200	33,66,583

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*			Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
					Rs.	Rs.	Rs.	Rs
DETAILS.								
B-1.—DISTRICT POLICE.								
POLICE PROPER.								
B-1.—(*a*) (1) **Pay of Officers—**								
Superintendents and Assistant Superintendents (350—1,450)	*Charged*	...	*11*	*11*	*1,13,800*		*1,08,100*	
	Voted	...			...		...	
Deputy Superintendents and Inspectors (180—800)	Voted	...	40	41	1,42,800		1,44,400	
Temporary Deputy Superintendents ...	Voted	...			...		...	
Officers under training	Voted	...			...		1,800	
Probable savings	*Charged*	...			...		...	
	Voted	...			...		...	
TOTAL		...			2,56,600	2,57,100	2,54,300	2,50,039
TOTAL ...	*Charged*	...			*1,13,800*	*90,700*	*1,08,100*	*81,052*
	Voted	...			1,42,800	1,66,400	1,46,200	1,68,987
B-1.—(*a*) (2) **Pay of Establishment—**								
POLICE FORCE.								
Non-gazetted executive officers (75—290) ...		...	203	202	3,04,490		15,96,377	
Constabulary (21—50)		...	4,160	4,165	12,95,975			
MOUNTED POLICE.								
Mounted Police in Sind (21—50) ...		...	1,210	1,214	4,06,024		4,07,774	
Camel Levy.								
Constabulary (12—43)		...	129	129	41,495		41,540	
OFFICE AND MENIAL ESTABLISHMENT.								
Clerical establishment (30—300) ...		...	124	124	1,17,314		1,17,160	
Servants (17, 18 and 22)		...	51	51	10,164		10,170	
Leave salary		...			2,611		4,750	
Probable savings		...			—71,073		— 82,071	
Total—Pay of Establishment—Voted		...			21,07,000	21,12,000	20,95,700	20,95,798

DETAILED ACCOUNT No. 29-B. POLICE B.—District Executive Force—*contd.*		Budget Estimate 1939-40.	Budget Estimate 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B-1.—DISTRICT POLICE—*contd.*					
B.-1—(a) (3) Allowances, Honoraia, etc.					
Travelling allowance—*Charged*	Fixed ...	*3,400*		*3,400*	
	Ordinary ...	*13,000*		*13,000*	
Travelling allowance—Voted	Fixed ...	3,26,150		3,24,900	
	Ordinary ...	2,00,500		2,01,000	
House-rent and other allowances	*Charged* ...	*1,800*		*1,800*	
	Voted ...	2,53,630		2,60,300	
Probable saving—Voted	...	—30,180		—38,300	
TOTAL	...	7,68,300	7,66,100	7,66,100	7,63,962
TOTAL	*Charged* ...	*18,200*	*18,200*	*18,200*	*19,431*
	Voted ...	7,50,100	7,47,900	7,47,900	7,44,531

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B.-1.—DISTRICT POLICE—*contd.*						
B.-1—(a) 4) Contingencies—						
Contract contingencies			20,000		23,100	
Non-contract contingencies—						
Telephone charges			10,180		12,000	
Conservancy charges			350		350	
Rents rates and taxes			22,570		21,000	
Servie postage and telegrams			39,000		38,000	
Pay of menials			62,730		60,100	
Otheritems			20,060		20,740	
Supplies and services—						
Clothing charges			64,410		64,300	
Ordnance stores ... ... } Re-armament of the Police Force ... ... }			28,700		21,300	
Other items			12,000		12,910	
New Prison Motor Van for the Karachi City Police ...			...		...	
TOTAL—Voted ...			2,80,000	2,94,000	2,73,800	2,72,504
B-1.—(a) (5) Grant-in-aid, Contributions, etc.—						
Contributions for passage of officers of the Indian Police payable to the Bombay Government ... ... *Charged* ...			*4,400*	*3,200*	*3,200*	
Leave contribution on account of Indian Police Officers payable to the Bombay Government ... ... *Charged* ...			*21,600*	...	...	
TOTAL ... *Charged* ...			*26,000*	*3,200*	*3,200*	*3,543*
TOTAL ... Voted ...			...	...	...	...
B-1.—(b) Land Conveyance Licensing Department—						
(1) Pay of Establishment			6,760	6,700	6097	5,800
(2) Allowances, Honoraria, etc.			1,790	1,780	1,780	1,739
(3) Contingencies			6,710	7,000	7,000	6,542
(4) *Deduct*—Amount transferred to "12.—Charges on account of Motor Vehicles Act" (*vide* page 58)			—1,460	— 1,450	—1,375	—1,313
(5) *Deduct*—Receipts under Deposit Account of the "Receipts under the Public Conveyance Act" retained to meet charges			...	— 14,030	—13,502	—12,768
(6) Grant-in-aid, contribution, etc.—						
Payment to Local Bodies ... *Charged* ...			*6,900*	...	...	...
TOTAL ... *Charged* ...			*6,900*	...	...	...
TOTAL ... Voted ...			13,800	...	...	...

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-2.—OTHER POLICE.						
B-2.—(*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.						
B-2.—(a) (2) Pay of Establishment—						
Constabulary			10,000	9,100	10,000	8,680
B-2.—(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			650		650	
House-rent and other allowances			2,450		2,050	
Total ...			3,100	2,700	2,700	1,695
B-2.—(a) (4) Contingencies—						
Rents, rates and taxes			3,440		3,250	
Supplies and services			460		550	
Total ...			3,900	3,900	3,800	3,347
Lump provision for Police			1,700	1,700	1,700	
Total ...			18,700	17,400	18,200	13,722
B-2.—(a) (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contributions			— 19,200	— 17,900	— 18,700	—14,816
TOTAL—Voted ...			— 500	— 500	— 500	—1,094
B-2.—(*b*) ADDITIONAL POLICE ESTABLISHMENT.						
B-2.—(b) (2) Pay of Establishment—						
Police Force (not fixed)			1,200	3,000	5,000	6,038
B-2.—(b) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			430		1,060	
House rent and other allowances			30		40	
Total ...			460	550	1,100	1,228
B-2.—(b) (4) Contingencies—						
Non-contract contingencies			40		250	
Supplies and services			...		250	
Total ...			40	50	500	155
B-2.—(b) (5) Establishment charges recoverable from other Government Departments, etc.						
Deduct—Contribution			...	...	—300	...
TOTAL—Voted ...			1,700	3,600	6,300	7,421

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B-2.—OTHER POLICE.—*contd.*						
B-2.—(*c*) HARBOUR POLICE.						
B-2.—(c) (1) Pay of Officers—						
Inspector (80—255)	1	1	3,100		3,100	
Leave salary						
Total ...			3,100	3,100	3,100	3,223
B-2.—(c) (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	7	7	12,870			
Constabulary (21—50)	117	106	36,950		11,790	
Clerk (105—140)	1	1	1,680		33,430	
Probable savings			...		1,380	
Leave salary			...		...	
Total ...			51,500	48,400	46,600	45,873
B-2.—(c) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,020		1,000	
Travelling allowance (Ordinary)...			600		750	
House-rent and other allowances			15,380		12,550	
Total ...			17,000	14,900	14,300	14,323
B-2.—(c) (4) Contingencies—						
Contract contingencies			220		220	
Non-contract contingencies			4,450		13,350	
Supplies and services			5,450		4,540	
Pay of menials			80		90	
Total ...			10,200	17,000	18,200	9,387
B-2.—(c) (5) Grants-in-aid, Contributions, etc.—						
Grant for medical aid to families of Policemen in Sind ... ... Voted ...			300	300	300	300
TOTAL—Voted ...			82,100	83,700	82,500	73,106

DETAILED ACCOUNT No. 29-C. POLICE. C—Village Police	Strength 1939-40.	Strength 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.	Rs.	Rs.
C.—(1) Pay of Establishment—						
Pagis or Village Trackers in Sind	492	492	62,500		61,400	
Total ...			62,500	62,400	61,400	62,336
C.—(2) Allowances, Honoraria, etc.—						
House rent and other allowances			400		400	
Travelling allowance (Fixed)			200		200	
Total ...			600	600	600	544
TOTAL—Voted ...			63,100	63,000	62,000	62,880

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DETAILED ACCOUNT No. 29-D. POLICE. D.—Railway Police.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
D.—RAILWAY POLICE.						
D.—(1) Pay of Officers—						
Superintendent (650—1,450) ... ... *Charged* ...	1	1	*13,800*		*14,400*	
Inspectors (180—300) ... .. Voted ...	2	2	6,700		6,700	
Leave salary ... ... *Charged* ...						
Total .. *Charged* ...			*13,800*	*13,900*	*14,400*	*13,800*
Total .. Voted ...			6,700	6,700	6,700	6,660
D.—(2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	16	16	26,931		24,000	
Constabulary (21—50)	292	292	96,864		85,000	
Clerical establishment (30—150)	11	11	11,659		11,100	
Servants (17—18)	4	4	816		800	
Leave salary			247		600	
Probable savings			−6,517			
Total—Voted ...			1,30,000	1,28,100	1,21,500	1,23,857
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... Fixed ... *Charged* ...		...	*1,000*		...	
Travelling allowance ... Ordinary. *Charged* ...					*1,100*	
Travelling allowance ... Fixed ... Voted ...			5,000		5,050	
Travelling allowance ... Ordinary. Voted ...			13,000		10,000	
House-rent and other allowances ... *Charged* ...			*900*		*900*	
House-rent and other allowances ... Voted ...			18,200		16,250	
Total ... *Charged* ...			*1,900*	*1,900*	*2,000*	*1,976*
Total ... Voted ...			36,200	33,200	31,300	32,983
D.—(4) Contingencies—						
Contract contingencies			1,200		1,200	
Non-contract contingencies—						
Rents, rates and taxes			29,750		20,850	
Other items			1,650		1,650	
Supplies and services—						
Clothing charges			4,360		4,500	
Other items			1,550		1,050	
Pay of menials			1,190		1,050	
Total—Voted ...			39,700	42,400	30,300	39,840
TOTAL ...			2,28,300	2,26,200	2,06,200	2,19,136
TOTAL ... *Charged* ...			*15,700*	*15,800*	*16,400*	*15,776*
TOTAL ... Voted ...			2,12,600	2,10,400	1,89,800	2,03,340
D.—(5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Leave contribution on account of Indian Police Officers payable to Bombay Government ... *Charged* ...			*+3,100*			
Add—Contribution for passage of officers of the Indian Police payable to the Bombay Government ... *Charged* ..			*+600*	*+600*	*+ 600*	
Deduct—Contribution from the North-Western Railway for 'Order' Police ... *Charged* ...			...	*—4,400*		
Deduct—Contribution from the North-Western Railway for 'Order' Police ... Voted ...			−69,700	—63,400	— 67,800	—52,802
Net Total ... *Charged* ..			*19,400*	*12,000*	*17,000*	*15,776*
Net Total ... Voted ..			1,42,900	1,47,000	1,22,000	1,50,538

DETAILED ACCOUNT No. 29-E. POLICE. E.—Criminal Investigation Department.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
E.—CRIMINAL INVESTIGATION DEPARTMENT.			Rs.	Rs.	Rs.	Rs.
E.—(1) Pay of Officer.—						
Superintendent (650—1,450) ... *Charged* ...	1	...	11,000		...	
Voted ...	...	...	...		...	
Deputy Superintendents and Inspectors (180—800) ... ... Voted ...	8	8	33,400		33,100	
Leave salary ... ... Voted ...			...			
Total ... *Charged* ...			11,000	10,700	...	...
Voted ...			33,400	31,000	33,100	40,459
E.—(2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	10	10	20,320		20,097	
Constabulary (36—50)	26	26	13,770		13,782	
Clerical establishment (40—300)	14	14	21,230		21,361	
Servants (17—21)	17	17	3,440		3,336	
Leave salary			540		724	
Total ...			59,300	57,000	59,300	59,643
E.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... *Charged* ... Fixed ...			1,200		...	
Ordinary ...			...		...	
Travelling allowance ... Voted ... Fixed ...			6,000		6,000	
Ordinary ...			5,800		5,800	
House-rent and other allowances ... *Charged* ...			750		...	
Voted ...			12,000		12,000	
Total ... *Charged* ...			1,950	2,300	...	...
Voted ...			23,800	21,000	23,800	25,479
E.—(4) Contingencies—						
Contract contingencies			1,300		1,300	
Non-contract contingencies—						
Rents, rates and taxes			9,030		9,590	
Other items			2,770		9,840	
Supplies and services			1,750		2,020	
Pay of menials			50		50	
Total ...			14,900	24,000	22,800	16,528
—(5) Establishment charge recoverable from or payable to other Governments, etc.						
Leave contribution of additional officers payable to Bombay Government ... *Charged* ...			1,650			
TOTAL ...			1,46,000	1,46,000	1,39,000	1,42,109
TOTAL ... *Charged* ...			14,600	13,000	...	...
Voted ...			1,31,400	1,33,000	1,39,000	1,42,109

DETAILED ACCOUNT No. 29-F. POLICE. Charges in England.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
HIGH COMMISSIONER FOR INDIA.					
Leave Salaries and Deputation pay	Charged ...	...		...	11
	Voted ...	1,300		2,300	3,586
Sterling overseas pay	Charged ...	30,800		18,700	21,322
TOTAL ...	Charged ...	30,800	23,600	18,700	21,333
	Voted ...	1,300	5,900	2,300	3,586
30.—PORTS AND PILOTAGE.					
B.—Other Ports.					
PORTS ESTABLISHMENT.					
Allowances and Honoraria—					
House rent and other allowances	...	...	120	...	...
CHARGES FOR SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.					
Add—Local Government's share of cost of the Ship Survey Department, Karachi	Charged ...	1,220	1,220	500	1,220
	Voted ...	230	230	400	230
For rounding ...	Charged ...	—220	—220	+ 500	...
	Voted ...	—230	+ 650	+ 600	...
TOTAL ...		1,000	2,000	2,000	1,450
TOTAL ...	Charged ...	1,000	1,000	1,000	1,220
	Voted ...	...	1,000	1,000	230

37.—EDUCATION.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY.					
A.—Grants to universities		...	...	...	...
B.—Government arts colleges		...	...	...	...
C.—Grants to non-Government arts colleges		43,400	47,000	43,800	58,076
D.—Government professional colleges		...	...	...	...
E.—Grants to non-Government professional colleges... ...		40,200	40,000	40,400	45,488
TOTAL—Voted ...		83,600	87,000	84,200	1,03,564
B.—SECONDARY.					
F.—Government secondary schools		2,01,000	1,99,000	1,96,400	2,01,001
G.—(1) Direct grants to non-Government secondary schools ...		2,34,400	2,37,000	2,33,900	2,27,981
(2) Direct grants to non-Government secondary schools for Anglo-Indian and European Education		39,400	44,000	39,400	42,100
H.—Grants to local bodies for secondary education ...		48,500	51,000	48,500	52,408
TOTAL—Voted ...		5,23,300	5,31,000	5,18,200	5,23,490
C.—PRIMARY.					
I.—Government primary schools		...	...	...	...
J.—Direct grants to non-Government primary schools ...		2,13,200	2,14,000	2,17,600	1,88,176
K.—Grants to local bodies for primary education ...	*Charged* .	2,000	...	...	...
	Voted ...	19,10,000	18,55,000	18,69,400	18,16,133
TOTAL ...	*Charged* .	2,000	...	...	...
	Voted ...	21,23,200	20,69,000	20,87,000	20,04,309
D.—SPECIAL.					
L.—Government special schools		91,900	78,000	75,600	75,399
M.—Direct grants to non-Government special schools ...		6,300	6,000	6,300	5,900
N.—Grants to local bodies for special education		100	100	100	125
TOTAL—Voted ...		98,300	84,100	82,000	81,424
E.—GENERAL.					
O.—Direction		57,100	59,000	54,800	58,420
P.—(1) Inspection		1,14,900	1,09,200	1,08,400	1,06,158
(2) Inspection—Anglo-Indian and European Education ...		1,800	1,800	1,800	1,706
Q.—(1) Scholarships		1,14,500	1,02,800	1,12,900	1,07,860
(2) Scholarships—Anglo-Indian and European Education ...		1,600	1,200	500	846
R.—(1) Miscellaneous		15,000	15,750	13,600	13,492
(2) Miscellaneous—Anglo-Indian and European Education ...		300	250	300	257
TOTAL—Voted ...		3,05,200	2,90,000	2,92,300	2,88,739
F.—CHARGES IN ENGLAND.					
S.—High Commissioner for India	*Charged* ...	...	...	...	...
	Voted ...	3,500	800	...	...
T.—Loss or Gain by Exchange	*Charged* ...	...	..	...	...
	Voted ...	...	...	...	...
For rounding	*Charged* ...	...	...	...	...
	Voted ...	—100	+ 100	+ 300	...
GRAND TOTAL ...		31,39,000	30,62,000	30,64,000	30,01,526
TOTAL ...	*Charged* ...	2,000	...	...	...
	Voted ...	31,37,000	30,62,000	30,64,000	30,01,526

DETAILED ACCOUNT No. 37-A. EDUCATION. University.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
Recurring Grants	43,000		43,000	57,826
Non-Recurring Grants	...		...	...
C-1.—Grants to Arts Colleges of other Provinces.				
Recurring Grant.				
Contribution to Bombay Government on account of Sindhi students in Royal Institute of Science, Bombay	400		800	250
TOTAL—Voted ...	43,400	47,000	43,800	8,076
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.				
E-1.—Grants-in-aid, Contributions and Donations.				
Recurring grants	34,000		34,000	39,403
Non-recurring grants	...		...	...
E-2.—Grants to Professional Colleges of other Provinces.				
Grants-in-aid, Contributions and Donations.				
Recurring grants—				
Contribution to Bombay Government on account of Sindhi students in the College of Engineering, Poona, and Secondary Training College, Bombay and the Sydenham College of Commerce, Bombay	6,200		6,400	6,085
TOTAL—Voted ...	40,200	40,000	40,400	45,488

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
F.—SECONDARY SCHOOLS FOR BOYS.						
F.—(1) Pay of Officers—						
Principal and Head Masters (250—800)	5	5	25,460		26,020	26,726
Special pay to medical officer for medical charge ...			180		180	181
Probable saving			...		— 2,000	...
TOTAL—Voted ...			25,640	26,000	24,200	26,907
F.—(2) Pay of Establishment—						
Head Masters, Assistant Masters, Superintendent (30—300).	88	88	1,49,800		1,46,252	1,40,397
Clerks (30—100)	5	5	4,000		4,133	3,970
Laboratory Assistants (20—30)	2	3	680		955	843
Servants (12—24)	18	18	3,400		3,420	3,470
Special pay to medical officer for medical charge ...			120		240	240
Leave salary			...		...	6,008
TOTAL—Voted ...			1,58,000	1,55,200	1,55,000	1,54,928
F.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			840		840	975
House-rent and other allowances...			5,960		5,960	5,898
TOTAL—Voted ...			6,800	7,100	6,800	6,873
F.—(4) Contingencies—						
Contract contingencies			4,440		4,466	5,352
Pay of menials			3,790		3,448	2,896
Non-contract contingencies			1,770		2,172	4,045
Service Postage and Telegrams			460			
Other supplies and services			100		314	...
TOTAL—Voted ...			10,560	10,700	10,400	12,293
TOTAL—Voted ...			2,01,000	1,99,000	1,96,400	2,01,001

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
G.-(1)—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
G-1.—Grants-in-aid, Contributions and Donations.				
(i) **Recurring.**				
G.-1.—(a) Ordinary grants-in-aid, etc.—				
English-Teaching schools	20,040	...	20,040	18,265
Anglo-Vernacular schools	2,10,000		2,10,000	2,03,353
G.-1.—(b) Special grants-in-aid, etc.—				
War and Fee grants	2,350		2,300	2,348
(ii) **Non-Recurring.**				
Building grants	...		...	3,715
Grants for apparatus, books and furniture	2,010	...	1,560	300
TOTAL—Voted ...	2,34,400	2,37,000	2,33,900	2,27,981
G.-(2).—Direct Grants to Non-Government Secondary Schools for Anglo-Indian and European Education.				
G.-2.—Grants-in-aid, Contributions and Donations.				
(i) **Recurring.**				
G.-2.—(a) Ordinary Grants-in-aid—				
To Secondary schools	26,500	...	26,500	29,197
G.-2.—(b) Special Grants-in-aid—				
For Anglo-Indian and European Education	12,600		12,600	12,603
Grants to Soldiers' Children	...		...	...
(ii) **Non-recurring.**				
Building grants	...		...	
Miscellaneous	300		300	300
TOTAL—Voted ...	39,400	44,000	39,400	42,100

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
H.-I.—Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
H.-I.—(a) Ordinary grants-in-aid, etc —				
Anglo-Vernacular schools	48,000		48,000	50,634
H.-I.—(b) Special grants-in-aid, etc.—				
War and Fee grants	200		200	142
(ii) Non-Recurring.				
Grants for apparatus, books, etc.	300		300	1,632
TOTAL—Voted ...	48,500	51,000	48,500	52,408

DETAILED ACCOUNT No. 37-C. EDUCATION. Primary.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
J.-I.—Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
1.—Ordinary Grants	2,12,180		2,16,580	1,88,166
2.—Special Grants to Mulla Schools for taluka work	...		...	...
3.—War and Fee grants	20		20	10
(ii) Non-recurring.				
1.—Building grants	...		...	...
2.—Grants for apparatus, books and furniture	1,000		1,000	...
TOTAL—Voted ...	2,13,200	2,14,000	2,17,600	1,88,176
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
(i) Recurring.				
Grants to Local bodies ... ... { *Charged* ..	*2,000*		...	...
{ Voted ...	18,95,000		18,64,000	18,08,077
(ii) Non-Recurring.				
Building and Equipment grants	15,000		5,400	8,056
TOTAL ... { *Charged* ...	*2,000*	...	...	...
{ Voted ...	19,10,000	18,55,000	18,69,400	18,16,133

DETAILED ACCOUNT No. 37-D. EDUCATION. Special.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS.						
SUMMARY						
L.-1.—Training schools for boys			62,900	49,400	47,300	48,182
L.-2.—Training schools for girls			29,000	28,600	28,300	27,217
TOTAL—Voted ...			91,900	78,000	75,600	75,399
DETAILS.						
L.—GOVERNMENT SPECIAL SCHOOLS.						
L.-1.—TRAINING SCHOOLS FOR BOYS.						
L.-1.—(1) Pay of Officers—						
Principal (250—800)	1	1	6,200		6,000	5,725
TOTAL—Voted ...			6,200	6,000	6,000	5,725
L.-1.—(2) Pay of Establishment—						
Head Masters, Assistant Masters in District Training Schools (30—300)...	11	9	17,400		16,947	16,848
Head Masters, Assistant Masters in Practising Schools (35—75)	8	8	5,610		5,940	5,696
Clerk (30—100)	1	1	1,100		1,200	1,092
Servants (15—21)	5	5	1,010	...	993	961
Temporary Establishment	...	...	1,870			
Special pay to medical officer for medical charge ...	...	...	120	...	120	120
Leave salary			..		...	291
TOTAL—Voted ...	...	...	27,110	26,200	25,200	25,008
L.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			...		...	
Travelling allowance (Ordinary)			200		200	205
House-rent and other allowances			850		800	687
Stipends to students...			15,400		8,000	9,162
Allowances for medical charge			...	...	...	...
Allowance for Mulla Magazine			600		600	753
TOTAL—Voted ...	...	...	17,050	10,400	9,600	10,807
Carried over ...	...		50,360	42,600	40,800	41,540

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-1.—TRAINING SCHOOL FOR BOYS—*concld.*						
Brought forward ..			50,360	42,600	40,800	41,540
L-1.—(4) Contingencies—						
Contract contingencies	...	...	1,400		1,400	1,824
Pay of menials			4,480		3,984	3,574
Non-contract contingencies	...		5,750		206	881
Other supplies and services			550		550	360
Reserve	...		...		...	...
Allowance for medical charge			...		...	...
Mulla Magazine			360		360	3
TOTAL—Voted ...			12,540	6,800	6,500	6,642
TOTAL—Voted ...			62,900	49,400	47,300	48,182
L-2.—TRAINING SCHOOLS FOR GIRLS.						
L-2.—(1) Pay of Officers—						
Lady Superintendent (200—700)	1	1	4,600		4,460	4,244
Special pay to medical officer for medical charge ...			120		240	163
TOTAL—Voted ..	...	...	4,720	...4,600	... 4,700	4,407
L-2.—(2) Pay of Establishment—						
Head Mistresses, Assistant Mistresses, etc. (30—200) ...	7	7	9,290		9,192	8,780
Head Mistresses, Assistant Mistresses in practising Schools (30—60)	7	7	4,680		4,696	4,490
Clerks (30—80)	1	1	960		960	960
Servants (15—29)	5	5	930		952	922
Leave salary			...		...	151
TOTAL—Voted ...			15,860	15,700	15,800	15,303
L-2.—(1) Allowances, Honoraria, etc.—						
Travelling allowance ... { Fixed			...		...	...
Travelling allowance ... { Ordinary			160		175	128
House-rent and other allowances			1,110		1,125	1,094
Stipends to students			4,120		3,500	3,288
TOTAL ... Voted ...			5,390	4,800	4,800	4,510
Carried over ..			25,970	25,100	25,300	24,220

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*concld.*				
L-2.—TRAINING SCHOOLS FOR GIRLS.—*concld.*				
Brought forward ...	25,970	25,100	25,300	24,220
L.-2.—(4) Contingencies—				
Contract contingencies	510		520	510
Pay of menials	2,208		2,157	916
Non-contract contingencies	312		323	1,571
Allowance for medical charge	...		...	...
Reserve	...		...	...
TOTAL—Voted ...	3,030	3,500	3,000	2,997
TOTAL—Voted ...	29,000	28,600	28,300	27,217
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
M.-1.—Grants-in aid, Contributions and Donations.				
(i) Recurring.				
Recurring grants	6,000		6,000	5,900
(ii) Non-recurring.				
Building grants and grants for apparatus, books and furniture ...	...		...	...
M.-2.—DIRECT GRANTS TO SPECIAL SCHOOLS OF OTHER PROVINCES.				
M.-2.—Grants-in-aid, Contributions and Donations.				
Recurring grants.				
Contribution to Bombay Government on account of Sindhi Students in the Sir J. J. School of Art, Bombay	300		300	...
TOTAL—Voted ...	6,300	6,000	6,300	5,900
N.—GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
N.1.—Grants-in aid, Contributions and Donations.				
Recurring grants	100		100	125
TOTAL—Voted ..	100	100	100	125

DETAILED ACCOUNT No. 37-E. EDUCATION. General.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
O.—DIRECTION.						
O.—(1) Pay of Officers—						
Director of Public Instruction (1,200—1,500) ...	1	1	14,570		14,410	
Personal Assistant (170—500)	1	1	8,850		8,490	
Probable saving			...		—1,000	
TOTAL—Voted ...			23,420	23,800	21,900	24,265
O.—(2) Pay of Establishment—						
Office Superintendent and Clerks (30—300)	17	17	20,530		20,256	18,540
Servants (16—18)	8	8	1,600		1,544	1,550
Leave salary			...		...	2,169
TOTAL—Voted ...			22,130	23,350	21,800	22,259
O.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			3,600		3,600	3,592
House-rent and other allowances			3,020		3,000	3,195
TOTAL—Voted ...			6,620	6,750	6,600	6,787
O.—(4) Contingencies—						
Contract contingencies			1,110		800	1,453
Pay of menials			685		672	337
Non-contract contingencies			3,135		3,028	3,319
TOTAL—Voted .			4,930	5,100	4,500	5,109
TOTAL—Voted ...			57,100	59,000	54,800	58,420

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*contd.*	Strength. 1939-40	Strength. 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
P. (1)—INSPECTION.						
P.-1.—(1) Pay of Officers—						
Educational Inspector in Sind (300—900)	1		3,600		3,600	...
Inspectress (300—750)	1	1	5,860		5,553	...
Deputy Inspectors and Inspectresses (250—800) ...	3	3	14,800		14,047	15,513
Probable saving			...		—3,000	...
Leave salary			...		...	5,312
Total—Voted ...			24,260	20,000	20,200	20,825
P.-1.—(2) Pay of Establishment—						
Assistant Deputy Inspectors (50—250)	18	18	38,020		37,156	34,299
Clerks (30—200)	16	16	12,220		12,563	11,051
Servants (15—24)	60	41	11,530		7,881	8,442
Leave salary			1,000		1,000	...
Temporary Establishment			...		...	2,705
Total—Voted ...			62,770	60,200	58,600	56,497
P.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... Fixed ...			740		860	15,820
Travelling allowance ... ... Ordinary ..			16,000		16,000	
House-rent and other allowances			1,840		1,640	2,164
Total—Voted ...			18,580	19,300	18,500	17,984
P.-1.—(4) Contingencies—						
Contract contingencies			4,100		4,048	4,031
Pay of menials			280		276	174
Non-contract contingencies			4,060		4,026	4,014
Other supplies and services			850		850	813
Reserve			...		...	...
Total—Voted ...			9,290	9,100	9,200	9,032
Contribution payable to Government of Bombay on account of Inspection of drawing schools in Sind			...	...	1,900	1,820
Contribution payable to Government of Bombay on account of Inspection of Commercial Schools in Sind ..			...	600	...	...
TOTAL—Voted ...			1,14,900	1,09,200	1,08,400	1,06,158
P. (2)—INSPECTION.						
(Anglo-Indian and European Education.)						
Contribution payable to Bombay Government on account of Inspection of European and English teaching Schools in Sind			1,800	1,800	1,800	1,706
TOTAL—Voted ...			1,800	1,800	1,800	1,706

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*concld.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget, Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Q. (1)—SCHOLARSHIPS.					
In Arts Colleges		14,378		14,378	13,660
In Professional Colleges		2,610		1,710	1,230
In Secondary Schools		79,332		79,334	75,128
In Primary Schools		21,580		19,080	5,519
In Special Schools		...		...	...
In Indian Military College at Dehra Dun		1,000		1,000	750
In Indian Military Academy, Dehra Dun		1,000		1,000	...
Loss of fees on account of free Studentships and other remissions ..		...		...	11,573
Deduct—Probable saving on account of retrenchment		— 5,400		— 3,602	...
TOTAL—Voted ..		1,14,500	1,02,800	1,12,900	1,07,860
Q. (2)—SCHOLARSHIPS.					
Anglo-Indian and European Education.					
Scholarships—					
In Colleges		1,320		360	630
In Secondary Schools		280		140	216
In Special Schools		...		...	...
Probable saving		...		...	...
TOTAL—Voted ...		1,600	1,200	500	846
R.—MISCELLANEOUS.					
EXAMINATION CHARGES	Voted ...	8,880		7,480	7,414
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE		600		600	600
DAKSHINA AND OTHER FELLOWSHIPS		720		720	720
DEPARTMENTAL PUBLICATIONS		...		...	...
GRANT TO THE BOY SCOUTS' ASSOCIATION		3,500		3,500	3,500
GRANT TO THE GIRL GUIDES' ASSOCIATION		1,000		1,000	1,000
MISCELLANEOUS		300		300	258
TOTAL—Voted ...		15,000	15,750	13,600	13,492
R.—(2) MISCELLANEOUS.					
CONTRIBUTION TO GOVERNMENT OF BOMBAY ON ACCOUNT OF SHARE PAYABLE BY THE GOVERNMENT OF SIND TO THE INTER-PROVINCIAL BOARD FOR ANGLO-INDIAN AND EUROPEAN EDUCATION ...		300		300	257
TOTAL—Voted ...		300	250	300	257

DETAILED ACCOUNT No. 37-F. EDUCATION. Charges in England.					
S.—High Commissioner for India.					
Stores		...	...	...	...
Leave and Deputation Salaries, etc.	*Charged* ...	...	...	...	...
	Voted ...	3,500	800	...	...
Sterling Overseas Pay		...	...	...	...
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	3,500	800	...	...

38.—MEDICAL.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A.—MEDICAL ESTABLISHMENT ...	*Charged* ...	38-A	*45,200*	*43,300*	*53,100*	*58,111*
	Voted ...		78,200	87,500	82,600	79,934
B.—HOSPITALS AND DISPENSARIES ...	Voted ...	38-B	5,10,600	4,95,100	4,83,200	4,54,672
C.—GRANTS FOR MEDICAL PURPOSES ...	Voted ...	38-C	51,000	43,400	43,400	38,350
D.—MEDICAL COLLEGES AND SCHOOLS ...	*Charged* ...	38-D	*1,800*	*1,600*	*1,800*	*808*
	Voted ...		60,800	51,000	58,100	56,860
E.—MENTAL HOSPITALS	*Charged* ...	38-E	...	*800*	*1,800*	*808*
	Voted ...		47,700	39,600	34,800	36,489
F.—CHARGES IN ENGLAND	*Charged* ...	38-F	*10,300*	*13,500*	*10,300*	*7,594*
	Voted ...				...	
G.—LOSS OR GAIN BY EXCHANGE ...	*Charged* ...			*100*	...	*—39*
	Voted ...				...	
LEAVE CONTRIBUTION ON ACCOUNT OF OFFICERS OF I.M.S., AND I.M.D., PAYABLE TO THE BOMBAY GOVERNMENT ...	*Charged* ...		*7,200*	*19,000*	*19,000*	
	Voted ...				2,000	
FOR ROUNDING	*Charged* ...		*+500*	*+700*	...	
	Voted ...		—300	—600	— 100	
	TOTAL ...		8,13,000	7,95,000	7,90,000	7,33,587
TOTAL ...	*Charged* ...		*65,000*	*79,000*	*86,000*	*67,282*
	Voted ...		7,48,000	7,16,000	7,04,000	6,66,305

DETAILED ACCOUNT No. 38-A.

MEDICAL.

A.—Medical Establishment.

SUMMARY.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A.—(1) SUPERINTENDENCE	*Charged* ...	*10,300*	*10,300*	*10,600*	*10,190*
	Voted ...	12,500	12,300	10,700	10,176
A.—(2) DISTRICT MEDICAL OFFICERS	*Charged* ...	*34,900*	*33,000*	*42,500*	*47,921*
	Voted ...	33,600	40,300	41,800	42,355
A.—(3) RESERVE MEDICAL SUBORDINATES	Voted ...	32,100	34,900	30,100	27,403
	TOTAL ...	1,23,400	1,30,800	1,34,700	1,38,045
TOTAL ...	*Charged* ...	*45,200*	*43,300*	*53,100*	*58,111*
	Voted ...	78,200	87,500	82,600	79,934

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength 1939-40.	Strength 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—SUPERINTENDENCE.						
A-1.—(1) Pay of Officers—						
Total—*Charged* ...			...	...	...	...
A-1.—(2) Pay of Establishment—						
Clerks (25—300)	7	7	7,900		7,700	6,475
Servants (17)					...	...
Temporary Establishment					...	82
Leave salary			200		200	174
Total—Voted ...			8,100	7,970	7,900	6,731
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and allowances			800		400	506
Travelling allowance (Ordinary)			700		200	129
Total ... { *Charged* ...			..	...	...	...
Total ... { Voted ...			1,500	1,730	600	635
A-1.—(4) Contingencies—						
Non-contract contingencies			1,800		1,200	1,980
Rates, rents and taxes			200		200	...
Total—Voted ...			2,000	1,700	1,400	1,980
A-1.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Contribution for passages of officers lent by other Governments ... ... *Charged* ...				...	...	*822*
Add—Share of pay and allowances of the Director of Health Services and Inspector-General of Prisons and of menials and of telephone charges debited to "39.—Public Health" (page 138). { *Charged* ...			*10,300*	*10,300*	*10,600*	*9,368*
{ Voted ..			900	900	800	830
TOTAL ...			22,800	22,600	21,300	20,366
TOTAL ... { *Charged* ...			*10,300*	*10,300*	*10,600*	*10,190*
TOTAL ... { Voted ..			12,500	12,300	10,700	10,176

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DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-2.—DISTRICT MEDICAL OFFICERS.						
A-2.—(1) Pay of Officers—						
Civil Surgeons and other officers { *500—1,850* ... } *Charged* ...	2	2	*33,600*		*40,200*	*31,434*
Civil Surgeons and other officers { 200—850 S. P. (100) (50) } Voted ...	6	5	30,900		39,100	39,509
Total ... { *Charged* ...			*33,600*	*30,160*	*40,200*	*31,434*
Total ... { Voted ...			30,900	37,500	39,100	39,509
A-2.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... { *Charged* ...			*500*		*500*	*571*
House-rent and other allowances ... { Voted ...			700		720	693
Travelling allowance ... *Charged* ... { Fixed ...					...	
Travelling allowance ... *Charged* ... { Ordinary ...			*800*		*800*	*1,013*
Travelling allowance ... Voted ... Ordinary ...			2,000		1,980	2,153
Total { *Charged* ...			*1,300*	*1,640*	*1,300*	*1,584*
Total { Voted ...			2,700	2,800	2,700	2,846
A-2.—(3) Grants-in-aid, Contributions, etc.—						
Contribution for passage of officers transferred to or from other Governments, Departments, etc. ... .. *Charged* ...				*1,200*	*1,200*	*14,903*
For rounding					*— 200*	
Total—*Charged* ...				*1,200*	*1,000*	*14,903*
TOTAL ...			68,500	73,300	84,300	90,276
TOTAL ... { *Charged* ...			*34,900*	*33,000*	*42,500*	*47,921*
TOTAL ... { Voted ...			33,600	40,300	41,800	42,355
A-3.—RESERVE MEDICAL SUBORDINATES.						
A-3.—(1) Pay of Officers—						
Sind Medical Service Officers (200—450)	2	2	4,000	1,470	4,800	2,974
A-3.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers (60—7—200) .	14	15	25,000	28,870	22,100	21,937
A-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			2,200		2,300	1,546
Travelling allowance (Ordinary)			900		900	946
Total ...			3,100	4,560	3,200	2,492
TOTAL—Voted ...			32,100	34,900	30,100	27,403

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B.-2.—Mofussil Hospitals and Dispensaries... Voted ...			3,65,800	3,55,500	3,33,700	3,29,803
B.-3.—Leper Asylums ... ... Voted ...			3,540	3,400	3,400	3,371
B.-4.—Grants to Hospitals and Dispensaries... Voted ...			1,41,300	1,36,200	1,46,100	1,21,498
For rounding			—40			
Total—Voted ...			5,10,600	4,95,100	4,83,200	4,54,672
B.-2.—MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2.—(1) Pay of Officers—						
Woman Assistant Surgeon (250—500)	1	1	5,800		5,260	3,346
Sind Medical Service Officers (including those attached to Grant-in-aid Dispensaries). (200—850) S. P. (100) (50)	3	3	13,800		10,620	11,115
Military Assistant Surgeon (200—700)		1	...		6,120	4,256
Establishment charges payable to other Governments on account of I. M. D. Officers			...		...	3,061
Total ...			19,600	20,950	22,000	21,778
B.-2.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (60—7—200) ...	84	70	1,54,900		1,38,465	1,27,885
Superior establishment (16—100)	35	31	22,900		20,311	18,808
Inferior establishment (12—21)	144	135	28,500		26,290	26,971
Temporary establishment			1,400		3,734	360
Leave salary			500		500	1,605
Total ...			2,08,200	1,88,270	1,89,300	1,75,629
B.-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			9,800		5,984	5,143
Travelling allowance (Ordinary)...			5,500		5,516	9,955
Total ...			15,300	16,280	11,500	15,098
Carried over ...			2,43,100	2,25,500	2,22,800	2,12,505

DETAILED ACCOUNT No. 38-B. **MEDICAL.** B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B.-2—MOFUSSIL HOSPITALS AND DISPENSARIES—*contd.*				
Brought forward ...	2,43,100	2,25,500	2,22,800	2,12,505
B.-2—(4) Contingencies—				
Contract contingencies	24,500		24,466	24,603
Non-contract contingencies	13,700		12,473	92,695
Other supplies and services	74,400		67,375	...
Pay of menials	6,000		5,956	..
Free dieting to Police patients, etc.	600		630	...
Rents, Rates and Taxes, etc.	3,500			
Total—Voted ...	1,22,700	1,30,000	1,10,900	1,17,298
TOTAL ...	3,65,800	3,55,500	3,33,700	3,29,803

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B.-3.—LEPER ASYLUMS.						
B.-3.—(1) Pay of Establishment—						
Sind Subordinate Medical Service Officers [60—7—200 *plus* S. P. 1 (10)]	1	1	2,290		2,164	2,121
Inferior establishment (14—20)	2	2	410		408	408
Leave salary			30		28	21
Total ...			2,730	2,600	2,600	2,550
B.-3.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances			90		85	90
Travelling allowance			20		15	42
Total ...			110	100	100	132
B.-3.—(3) Contingencies—						
Other supplies and services			480		478	...
Non-contract contingencies			150		150	638
Pay of menials			70		72	51
Total ...			700	700	700	689
TOTAL—Voted ...			3,540	3,400	3,400	3,371

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B.-4—GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries	1,40,100	1,23,500	1,17,100	94,300
Grant for a scheme of subsidized medical practitioners	1,200	7,700	24,000	22,198
Expenditure in connection with the application of the Lepers Act, III of 1898, to certain parts of the Province	...	5,000	5,000	5,000
TOTAL—Voted ...	1,41,300	1,36,200	1,46,100	1,21,498

DETAILED ACCOUNT No. 38-C. MEDICAL. C.—Grants for Medical purposes.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Grants-in-aid, Contributions, Donations, etc.—				
Grants to Nursing Associations	36,500		36,520	31,470
Grants to charitable institutions, schemes, etc.	12,900		5,380	5,380
Grant to the Bombay Medical Council	1,500		1,500	1,500
Grant to Medical School Gymkhana	100			
TOTAL—Voted ...	51,000	43,400	43,400	38,350

DETAILED ACCOUNT No. 38-D. MEDICAL. Medical Colleges and Schools.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.				
D.-1.—Medical Colleges ... ... Voted ...	8,000	5,600	5,800	4,944
D.-2.—Medical Schools ... ... *Charged* ...	*1,800*	*1,600*	*1,800*	*808*
Voted ...	52,800	45,400	52,300	51,916
Total ...	62,600	52,600	59,900	57,668
TOTAL ... *Charged* ...	*1,800*	*1,600*	*1,800*	*808*
Voted ...	60,800	51,000	58,100	56,860
DETAILS.				
D.-1.—Medical Colleges—				
D.-1.—(5) Grants-in-aid, Contributions, Donations, etc.—				
Contribution to Bombay Government for Sindhi students in the Grant Medical College	3,200	2,400	2,550	1,560
D.-1.—(6) Scholarships—				
For Lady Students studying at Bombay and Delhi	4,800	3,200	3,250	3,384
TOTAL—Voted ...	8,000	5,600	5,800	4,944

DETAILED ACCOUNT No. 38-D. MEDICAL. D.—Medical Colleges and Schools—contd.		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
D.-2.—MEDICAL SCHOOLS.							
D.-2.—(1) Pay of Officers—							
Superintendent's allowance ...	... *Charged* ...	1	1	*1,800*		*1,800*	*808*
	Voted ...			...		...	1,017
Teachers (200—450 + S. P. 50)	... Voted ...	3	3	14,400		13,880	} 28,551
Lecturers (300—700) ...	... Voted ...	2	2	12,800		15,120	
Leave Salary	... ...			...		...	288
Tota ...	*Charged* ...			*1,800*	*1,600*	*1,800*	*808*
	Voted ...			27,200	27,600	29,000	29,856
D.-2.—(2) Pay of Establishment—							
Subordinate Medical Service Officers (60—7—200 + S. P. 25)	... ...	2	3	5,180		6,897	6,198
Superior establishment (50—275)	... ...	1	2	350		2,936	2,604
Inferior establishment (14—25)	... ...	11	11	2,270		2,267	2,249
Leave Salary	... ...			200		...	158
	Total—Voted ...			8,000	7,800	12,100	11,209
D.-2—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances	... ...			2,600		2,700	2,018
Travelling allowance (Ordinary)	... ...			900		900	726
Honoraria and allowance to honorary lecturers	...			1,000		900	600
	Total—Voted ...			4,500	4,200	4,500	3,344
D.-2.—(4) Contingencies—							
Value of and freight on Europe Stores ...	...			...		...	322
Contract contingencies ...	... ...			600		650	453
Non-contract contingencies ...	... ...			8,000		550	775
Other supplies and services ...	... ...			1,000		1,000	1,006
	Total—Voted ...			9,600	2,300	2,200	2,556
D.-2.—(5) Scholarships ...	... Voted ...			3,500	3,500	4,500	4,951
	TOTAL ...			54,600	47,000	54,100	52,724
TOTAL ...	*Charged* ...			*1,800*	*1,600*	*1,800*	*808*
	Voted ...			52,800	45,400	52,300	51,916

DETAILED ACCOUNT No. 38-E. MEDICAL. E.—Mental Hospitals.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
E.—MENTAL HOSPITALS.			Rs.	Rs.	Rs.	Rs.
E.—(1) Pay of Officers—						
Superintendent (*150*) ... ... *Charged* ...	...	*1*	...		*1,800*	*808*
Superintendent and Deputy Superintendent. Voted ...	1	...	3,500		...	1,017
Total ... *Charged* ...			...	*800*	*1,800*	*808*
Total ... Voted ...			3,500	1,950	...	1,017
E.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers (60—7—200 + S. P. 25)	2	2	3,550		4,708	4,454
Superior establishment (16—30)...	39	39	9,220		7,378	7,006
Inferior establishment (14—18)	11	17	2,130		3,214	1,830
Temporary establishment		...	400		...	1,262
Leave salary		...	...		...	408
Total—Voted ...			15,300	13,500	15,300	14,960
E.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) ... Voted ...			100		...	...
House rent and other Allowances ... Voted ...			800		200	138
Total—Voted ...			900	1,450	200	138
E.—(4) Contingencies—						
Contract contingencies			800		786	701
Non-contract contingencies			1,000		1,000	19,552
Other supplies and services			25,000		16,214	...
Railway fare and subsistence allowance to cured lunatics.			50		50	18
Discretionary allowance to Superintendent for amusement of lunatics			200		200	103
Pay of menials			950		1,050	...
Total—Voted ...			28,000	22,700	19,300	20,374
TOTAL ...			47,700	40,400	36,600	37,297
TOTAL ... *Charged* ...			...	*800*	*1,800*	*808*
TOTAL ... Voted ...			47,700	39,600	34,800	36,489

DETAILED ACCOUNT No. 38-F. MEDICAL. F.—Charges in England.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
HIGH COMMISSIONER FOR INDIA.						
Leave salaries and Deputation Pay ... *Charged* ...		...	...	*4,300*	...	*64*
Leave salaries and Deputation Pay ... Voted ...		...	...	...	...	...
Sterling overseas pay ... ... *Charged* ...		...	*10,320*	*9,200*	*10,300*	*7,530*
		...				
For rounding ... *Charged* ...		...	*—20*		...	...
TOTAL ... *Charged* ...		...	*10,300*	*13,500*	*10,300*	*7,594*
TOTAL ... Voted ..		...	...	...	...	...

39.—PUBLIC HEALTH.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A.—Public health establishment ...	Charged ...	39-A	*11,600*	*12,200*	*11,200*	*14,741*
	Voted ..		1,01,700	1,04,500	1,05,700	1,00,989
B.—Grants for public health purposes.	Voted ...	39-B	86,100	74,400	74,400	58,980
C.—Expenses in connection with epidemic diseases	Voted ...	39-C	39,100	39,200	35,800	35,968
D.—Bacteriological Laboratories ...	Voted ...	39-D	23,900	24,700	24,700	20,763
E.—Pasteur Institutes	Voted ...	39-E	3,800	3,000	1,800	1,501
F.—Charges in England	Charged ...	39-F	*800*	*4,600*	*3,100*	*730*
	Voted ...		...	...	2,100	171
G.—Loss or Gain by Exchange ...	Charged ...		...	...	...	*—4*
	Voted ...		...	...	...	—1
For rounding	Charged ...		*+600*	*+200*	*—300*	...
	Voted ...		—600	+200	+500	...
TOTAL ...			2,67,000	2,63,000	2,59,000	2,33,838
TOTAL ...	Charged ...		*13,000*	*17,000*	*14,000*	*15,467*
	Voted ...		2,54,000	2,46,000	2,45,000	2,18,371

DETAILED ACCOUNT No. 39-A.

PUBLIC HEALTH.

A.—Public Health Establishment.

SUMMARY.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-1.—Director and Assistant Director of Public Health	Charged ...	*10,200*	*10,400*	*10,600*	*11,551*
	Voted ...	35,700	37,700	41,000	38,609
A-2.—Local Vaccination Establishment ...	Voted ...	50,100	49,200	48,200	47,572
A-3.—Public Health Engineering Establishment ..	Charged ...	*1,400*	*1,800*	*600*	*3,190*
	Voted ...	3,000	2,600	1,500	1,916
A-4.—Consulting Surveyor to Government ...	Voted ...	12,500	14,600	14,600	12,504
A-5.—Pilgrim Charges	Voted ...	400	400	400	388
TOTAL ...		1,13,300	1,16,700	1,16,900	1,15,730
TOTAL ...	Charged ...	*11,600*	*12,200*	*11,200*	*14,741*
	Voted ...	1,01,700	1,04,500	1,05,700	1,00,989

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A.-1.—Director and Assistant Director of Public Health—						
A-1.—(1) Pay of Officers—						
Director of Health Services and Inspector General of Prisons (2,000—50—2,250) ... *Charged* ...	1	1	*29,300*	*28,000*	*28,800*	*28,103*
Assistant Director of Public Health ...Voted ...	1	1	4,800	5,000	8,400	7,112
A-1.—(2) Pay of Establishment—						
Inspectors, Vaccinators, Office Superintendent and Clerks (25—200) ...	16	16	17,900		17,409	15,865
Servants (14—22) ...	16	16	3,200		3,048	2,887
Leave salary ...			1,000		243	2,310
Temporary Establishment ...			100		...	...
Total—Voted ...			22,200	21,700	20,700	21,062
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ...			...		...	...
House-rent and other allowances ... Voted ...			2,050	2,100	2,390	2,093
Travelling allowance — Fixed ... Voted ...			2,900	2,700	2,820	4,089
Travelling allowance — Ordinary ... Voted ...			1,500	2,050	2,040	
Travelling allowance—Ordinary ... *Charged* ...			*1,500*	*3,000*	*3,000*	*1,361*
Fees to Lecturer (Sanitary Surveyors' Class) ... Voted ...			150	150	150	150
Total ... *Charged* ...			*1,500*	*3,000*	*3,000*	*1,361*
Total ... Voted ...			6,600	7,000	7,400	6,332
A-1.—(4) Contingencies—						
Contract contingencies ...			900		910	1,108
Non-contract contingencies ...			2,400		2,980	2,834
Pay of menials ...			100		60	...
Examination charges (Sanitary Surveyors' Class) ...			...		50	...
Inoculation against plague, cholera, etc., and expenses in connection with epidemics ...			500		500	...
Total—Voted ...			3,900	5,650	4,500	3,942
A-1.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Annual contribution payable to the Government of Bombay on account of the Assistant Director of Public Health—						
(1) Leave Contribution ... ... Voted ...			...	100	1,070	1,822
(2) Contributory Provident Fund Contribution ... ... Voted ...			...	50	530	
Contribution for passage of officers transferred from other Goverments ... *Charged* ...			...			*822*
Deduct—Share of pay, allowances and passage contribution of the Director of Health Services and Inspector-General of Prisons and of menials and of telephone charges transferred to "28.—Jails and Convict Settlements" (page 97) and "38.—Medical" (page 129). *Charged* ...			*—20,600*	*—20,600*	*—21,200*	*—18,735*
(Deduct, as above) Voted ...			—1,800	—1,800	—1,600	—1,661
Total ... *Charged* ...			*—20,600*	*—20,600*	*—21,200*	*—17,913*
Total ... Voted ...			—1,800	—1,650	...	161
TOTAL ... *Charged* ...			*10,200*	*10,400*	*10,600*	*11,551*
TOTAL ... Voted ...			35,700	37,700	41,000	38,609

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs
A-2.—LOCAL VACCINATION ESTABLISHMENT.						
A-2.—(1) Pay of Establishment—						
Vaccinators and special pay (20—50)	61	61	31,900		31,400	29,085
Leave salary			1,500		200	2,377
Total ...			33,400	32,600	31,600	31,462
A-2.—(2) Allowances, Honoraria, etc.—						
Travelling and pony allowances (Fixed)			10,300		10,300	} 10,470
Travelling and pony allowances (Ordinary)			250		250	
Travelling allowance paid to local bodies			150		150	...
Total ...			10,700	10,700	10,700	10,470
A.-2—(4) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators			6,000	5,900	5,900	,640
TOTAL—Voted ...			50,100	49,200	48,200	47,572

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*		Strength 1939-40.	Strength 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Account 1937-38.
				Rs.	Rs.	s.	Rs.
A-3.—PUBLIC HEALTH ENGINEERING ESTABLISHMENT.							
CONSULTING PUBLIC HEALTH ENGINEER.							
A-3.—(1) Pay of Officers—							
Consulting Public Health Engineer (250 S. P.)	*Charged* ...	1	1	*1,200*	*1,400*	*400*	*3,000*
	Voted ...			...	...	...	...
A-3.—(2) Pay of Establishment—							
Head Draftsman (50 S. P.) ...	...	1	1	600		600	1,556
Temporary Establishment	...	3	4	1,700		600	...
Leave salary	...						32
Total ...				2,300	2,000	1,200	1,588
A-3.—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances ...	*Charged* ...			...		...	*190*
	Voted ...			300	200	50	105
Travelling allowance (Ordinary) ...	*Charged* ...			*200*	*400*	*200*	...
	Voted ...			300	300	150	221
Total ...	*Charged* ...			*200*	*400*	*200*	*190*
	Voted ...			600	500	200	326
A-3.—(4) Contingencies—							
Non-contract contingencies ...	...			100	100	100	2
TOTAL ...	*Charged* ...			*1,400*	*1800*	*600*	*3,190*
	Voted ...			3,000	2,600	1,500	1,916

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts 1937-38.
			Rs.	Rs.		Rs.
A.-4.—CONSULTING SURVEYOR TO GOVERNMENT.						
A-4.—(1) Pay of Officers—						
Consulting Surveyor (500—30—800)	1	1	7,300	6,900	6,900	6,145
A-4.—(2) Pay of Establishment—						
Surveyor and Draftsman (75—250)	2	2	4,600		4,560	5,698
Clerks (25—135)	3	3	2,400		2,290	
Servants (18—19)	2	2	400		444	410
Temporary establishment			...		...	...
Leave salary			200		206	1,000
Total ...			7,600	7,500	7,500	7,108
4.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			664		664	792
Travelling allowance ... Fixed			636		636	886
Travelling allowance ... Ordinary			400		400	
Total ...			1,700	1,700	1,700	1,678
A-4.—(4) Contingencies—						
Contract contingencies			750		750	1,073
Non-contract contingencies			100		100	100
Supplies and services			50		50	...
Total ...			900	900	900	1,173
A-4.—(5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to—						
"7.—Land Revenue" on account of revision of non-agricultural assessment at Hyderabad &c., defence of Land Acquisition Appeals and Valuation of Government properties and lay-outs of land, scrutiny of buildings (*vide* page 41)			—5,000	—2,400	—2,400	—3,600
TOTAL—Voted ...			12,500	14,600	14,600	12,504

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.-5.—PILGRIM CHARGES.				
A-5.—(1) Pay of Establishment—				
Temporary establishment	80	100	100	60
A-5.—(2) Allowances, Honoraria, etc.—				
Travelling allowance (Fixed)	200	200	200	202
A-5.—(3) Contingencies—				
Other supplies and services	100	100	100	126
For rounding	20	...	...	...
TOTAL—Voted ...	400	400	400	388

DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B.—Grants for Public Health purposes.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES	35,000		27,250	25,661
SANITARY ASSOCIATIONS	2,500		1,000	1,000
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITRAY INSPECTORS—				
LOCAL BOARDS	4,000		4,000	3,205
MUNICIPALITIES	14,600		14,150	13,728
LOCAL BODIES FOR VILLAGE WATER-SUPPLY	18,000		18,000	12,386
LOCAL BODIES FOR DIGGING WELLS	10,000		10,000	3,000
LOCAL BODIES FOR ANTI-LARVA TREATMENT	2,000		...	...
TOTAL—Voted ...	86,100	74,400	74,400	58,980

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C.—Expenses in connection with epidemic diseases.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-39.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
C-1—MALARIA	39,100	39,200	35,800	35,348
C-2—OTHER EPIDEMICS	...	...	...	620
Total—Voted ...	39,100	39,200	35,800	35,968
C-1.—MALARIA.				
EXPENSES IN CONNECTION WITH MALARIA.				
C-1.—(1) Pay of Establishment—				
Subordinate Medical Service Officers	3,300	3,300	3,392	3,374
Temporary establishment	400	400		
C-1.—(2) Allowances and Honoraria, etc.				
Travelling allowance (Fixed)	1,000	1,100	1,008	1,194
C-1.—(3) Contingencies—				
Non-contract contingencies	400	400	400	337
Other supplies and services—				
Free distribution of "Quinine Treatments" ... ... } Cheap sale of "Quinine Treatments" ... ... } Purchase of quinine powder for sale at Post Offices ... ... }	33,000	33,000	30,000	29,457
Posters and anti-larva fish	1,000	1,000	1,000	986
Total ...	34,400	34,400	31,400	30,780
TOTAL—Voted ...	39,100	39,200	35,800	35,348
C-2.—OTHER EPIDEMICS.				
EXPENSES IN CONNECTION WITH EPIDEMICS DISEASES.				
Inocculation against plague, cholera, etc. and in connection with epidemics				
TOTAL—Voted ...	...	...	...	...

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D.—Bacteriological Laboratories.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH LABORATORY, KARACHI.						
D.—(1) Pay of Officers—						
Officer-in-charge (300 + 100 S. P.)	1	1	4,800	4,800	4,800	4,680
D.—(2) Pay of Establishment—						
Clerks, &c. (60—350)	9	11	9,100		10,229	8,488
Servants (16—18)	3	4	600		871	595
Leave salary			600			890
Temporary Establishment	3		2,300			
Total ..			12,600	11,100	11,100	9,973
D.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,300		920	947
Travelling allowance (Ordinary)			200		180	329
Total ...			1,500	1,100	1,100	1,276
D.—(4) Contingencies—						
Non-contract contingencies			4,800		7,300	4,834
Customs duty on imported stores			200		400	...
Total ...			5,000	7,700	7,700	4,834
TOTAL—Voted ...			23,900	24,700	24,700	20,763

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E.—Pasteur Institutes.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E-2.—Provision for anti-rabic treatment—Voted		3,800	3,000	1,800	1,501
DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F.—Charges in England.		...	...	...	
HIGH COMMISSIONER FOR INDIA.					
Stores	Voted ...	...	...	...	171
Leave salary, Deputation Pay, etc.	*Charged* ...	...	4,300	2,360	...
	Voted ...	...	...	2,100	...
Sterling overseas pay	*Charged* ...	800	300	740	730
For rounding	*Charged* ...	...	...	...	...
TOTAL ...	*Charged* ...	800	4,600	3,100	730
	Voted ...	...	...	2,100	171

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40.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—DIRECTION	A	53,100	52,000	52,500	
B.—SUPERINTENDENCE	B	47,600	46,000	50,500	
C.—SUBORDINATE AND EXPERT STAFF	C	2,08,800	1,82,300	2,16,400	
D.—EXPERIMENTAL FARMS	D	1,31,300	1,55,100	1,48,600	
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS.	E	81,600	98,000	96,700	
F.—AGRICULTURAL EXPERIMENTS AND RESEARCH ...	F	42,300	14,000	13,000	7,985 }*
G.—AGRICULTURAL EDUCATION	G	26,400	1,900	4,400	6,93,319 }*
H.—AGRICULTURAL ENGINEERING...	H	72,400	57,000	73,100	
L.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.	L	17,300	20,200	20,500	
M.—SPECIAL RURAL UPLIFT SCHEMES	M	13,200	13,200	13,200	
N.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	N	1,000	...	...	
P.—OTHER CHARGES	P	1,72,000	1,60,300	1,52,000	
Q.—WORKS	Q	...	26,800	22,000	57,682
R.—CHARGES IN ENGLAND ... Charged ...	R	...	3,600	...	...
R.—CHARGES IN ENGLAND ... Voted ...		12,800	...	...	21
S.—LOSS OR GAIN BY EXCHANGE	S	...	...	...	...
For rounding ... ... Charged ...			+ 400		...
For rounding ... ... Voted ...		+ 200	+ 200	+ 100	
TOTAL ... Charged ..		...	4,000	...	7,985
TOTAL ... Voted ...		8,80,000	8,27,000	8,63,000	7,51,022
TOTAL ...		8,80,000	8,31,000	8,63,000	7,59,007

*Owing to revised classification of minor head under "40—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A.—Direction.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
DIRECTOR OF AGRICULTURE.			Rs.	Rs.	Rs.	Rs.
A—(1) Pay of Officers—						
Director of Agriculture (Rs. 1,200—50—1,500) ... ... Voted ...	1	1	15,800		15,200	
Assistant to the Director of Agriculture (170—500) ...		1	...		3,100	
Lump deduction for probable savings			—800		...	
TOTAL ... Voted ...			15,000	18,700	18,300	
A—(2) Pay of Establishment—						
Superior Establishment	18	17	18,200		15,450	
Inferior Establishment	9	9	1,900		1,850	
Temporary Establishment			3,900		500	
Leave salary			...		...	
TOTAL ... Voted ...			24,000	17,200	17,800	
A—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			7,000		8,000	
House-rent and other allowances			2,700		3,100	
TOTAL ... Voted ...			9,700	10,800	11,100	
A—(4) Contingencies—						
Contract contingencies			700		780	
Non-contract contingencies			3,400		4,200	
Pay of menials			220		220	
Supplies and services			80		100	
TOTAL ... Voted ...			4,400	5,300	5,300	
TOTAL A—Direction ... Voted ...			53,100	52,000	52,500	*

* Owing to revised classification of minor head under "40—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-B. AGRICULTURE—*contd.* B.—Superintendence.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
B.—(1) Pay of Officers—						
Deputy Directors of Agriculture (300—900)	2	2	12,700		12,000	
Divisional Superintendent of Agriculture (170—500) ...	1	1	4,560		3,300	
Live-Stock Officer (300—90)	1	1	4,560		4,400	
Lump deduction for probable savings	...	...	--1,720			
TOTAL ... Voted ...			20,100	17,900	19,700	
B.—(2) Pay of Establishment—						
Superior Establishment	4	4	1,100		3,200	
Inferior Establishment	...	3	...		500	
Temporary Establishment			11,200		9,300	
Leave salary			...		...	
TOTAL ... Voted ...			12,300	10,900	13,000	
B.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			7,500		9,100	
House-rent and other allowances			300		400	
TOTAL ... Voted ...			7,800	8,600	9,500	
B.—(4) Contingencies—						
Contract contingencies			...		...	
Non-contract contingencies			7,400		8,300	
Supplies and services			...		...	
Pay of menials			...		...	
TOTAL ... Voted ...			7,400	8,600	8,300	
TOTAL B.—Superintendence ... Voted ...			47,600	46,000	50,500	*

*Owing to revised classification of minor head under "40—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-C. AGRICULTURE—*contd.* C.—Subordinate and Expert Staff.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C.—SUBORDINATE AND EXPERT STAFF.						
C.—(1) Pay of Officers—						
Botonists (300—900)	2	2	7,200		7,200	
Agriculturists (300—900)	2	2	9,515		9,300	
Agriculturist Chemist and Soil Physicits (300—900) Research Stations, Sakrand and Dokri	2	2	7,200		7,200	
Cotton Breeder (170—500)	1	1	3,185		3,100	
Officer in-charge, Research Station, Sakrand (Special Pay at 50)			600		2,400	
TOTAL ... Voted ...			27,700	19,300	29,200	
C.—(2) Pay of Establishment—						
Manager (Rs. 110—8—150) at Rs. 110 per mensem ...	1	...	1,210			
Clerks	4	3	2,118		1,925	
Fitters and Engine Drivers	3	3	2,168		2,136	
Servants	14	13	3,340		2,302	
Graduates and Non-Graduate Assistants	36	36	41,076		42,022	
Kamgars	8	7	3,288		2,945	
Stockmen		8	1,25,000		2,200	
Temporary Establishment		...			1,30,170	
TOTAL ... Voted ...			1,78,200	1,61,000	1,84,200	
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,300		1,300	
House-rent and other allowances			400		500	
TOTAL ... Voted ...			1,700	1,500	1,800	
C.—(4) Contingencies—						
Contract contingencies			...		...	
Non-contract contingencies			...		...	
Supplies and services			...		...	
Pay of menials			1,200	500	1,200	
TOTAL ... Voted ...			1,200		1,200	
TOTAL C.—Subordinate and Expert Staff... Voted ...			2,08,800	1,82,300	2,16,400	*

*Owing to revised classification of minor head under "40—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-D. AGRICULTURE—*contd.* D.—Experimental Farms.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
D.—EXPERIMENTAL FARMS.				
D.—(1) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	7,100		17,000	
House-rent and other allowances	...		100	
TOTAL ... Voted ...	7,100	8,100	7,100	
D.—(2) Contingencies—				
Non-contract contingencies	66,800		60,734	
Pay of menials	2,400		2,766	
Material and Wages	55,000		78,000	
TOTAL ...	1,24,200	1,47,000	1,41,500	
TOTAL D.—EXPERIMENTAL FARMS ... Voted ...	1,31,300	1 55,100	1,48,600	*
DETAILED ACCOUNT No. 40-E. Agriculture. E.—Agricultural Demonstration and Propanganda including public Exhibitions and Fairs.				
E.—(1) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	28,000		28,400	
House-rent and other allowances	...		...	
TOTAL ... Voted ...	28,000	28,400	28,400	
E.—(2) Contingencies—				
Demonstrations, Agricultural Shows and Exhibitions	18,000		18,000	
Touring Propaganda Party	5,000		5,000	
Capital Expenditure—				
Clearing, jungle cutting, etc.	...		2,000	
Acquisition of land	...		3,000	
Buildings	..		1,500	
Rents, Rates and Taxes	12,000		13,000	
Petty Construction and Repairs	...		1,000	
Office Expenses and Miscellaneous	1,200		2,350	
Service Postage and Telegrams	2,200		2,050	
Supplies and Services—				
Purchase of Dead-Stock	400		700	
Upkeep of machinery	1,700		1,700	
Cultivation charges	10,000		14,000	
Purchase and upkeep of Live-Stock	3,100		4,000	
TOTAL ... Voted ...	53,600	69,600	68,300	
TOTAL E.—Agricultural Demonstrations, etc. ... Voted ...	81,600	98,000	96,700	*

*Owing to revised classification or minor head under "40—Agriculture" separate figures under the minor heads are not available

DETAILED ACCOUNT No. 40-F. AGRICULTURE—*contd.* F.—Agricultural Experiments and Research.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Summary.			Rs.	Rs.	Rs.	Rs.
F.-(a)—Physiological Section, Agricultural Research Station, Sakrand			3,500	4,900	3,700	
F.-(b)—Scheme for the Investigation of alternative crops to cotton, wheat etc., in the Barrage areas of Sind ...			8,700	9,100	9,300	
F.-(c)—Scheme for the demonstration of cultivation of cotton and other crops on rice lands			1,300	...	...	
F.-(d)—Sind Cotton Seed Extension Scheme—						
Grants-in-aid, contributions, etc: contribution payable to the Indian Central Cotton Committee towards the cost of Sind seed distribution, cotton seed distribution and cotton extension scheme			28,800	...	...	
TOTAL—Voted ...			42,300	14,000	13,000	*
DETAILS.						
F.-(a) Physiological Section, Agricultural Research Station, Sakrand—						
F.-(a)—(1) Pay of Establishment—						
Physiological Assistant (160—10—260)	1	1	2,050		1,800	
Non-Graduate Assistant (30—100)	1	1	375		350	
Servants (15)	2	2	375		350	
TOTAL—Voted ...			2,800	2,100	2,500	
F.-(a)—(2) Allowances, Honararia, etc.—						
Travelling allowance (ordinary)			...	100	500	
F-(a)—(3) Contingencies			700	2,700	700	
TOTAL—Voted ...			3,500	4,900	3,700	
F.-(b)—Scheme for the investigation of alternative crops to cotton, wheat, etc., in the Barrage areas of Sind.—						
F.-(b)—(1) Pay of Establishment—						
Temporary establishment			3,600	3,300	3,300	
F.-(b)—(2) Allowances, Honoraria, etc.—						
Travelling allowance			400	300	500	
F.-(b)—(3) Contingencies—						
Non-contract contingencies			4,700	5,500	5,500	
TOTAL—Voted ...			8,700	9,100	9,300	
F.-(c)—Scheme for the demonstration of cultivation of cotton and other crops on rice lands—						
F.-(c)—(1) Pay of Establishment—						
One Kamgar at Rs. 25/- per mensem			300			
F.-(c)—(2) Contingencies—						
Non-contract contingencies			500			
Other contingencies			500			
TOTAL—Voted ...			1,300	...	...	
F.-(d)—Sind Cotton Seed Extension Scheme—						
Grants-in-aid, contributions etc: contribution payable to the Indian Central Cotton Committee towards the cost of Sind seed distribution, cotton seed distribution and cotton extension scheme TOTAL—Voted ...			28,800	...	...	
TOTAL—F.—Agricultural Experiments and Research ... ... Voted ...			42,300	14,000	13,000	*

* Owing to revised classification or minor head under "40—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-G. AGRICULTURE—*contd.* G.-Agricultural Education.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
G.—(1) Scholarships to Students in the Agricultural College, Poona.			2,900	1,900	4,400	
G.—(2) Contribution to Bombay Government for Sindhi Students at the Agricultural College, Poona...			4,500		...	
G.—(3) Maintenance of an Agricultural Institution to be opened at Sakrand			19,000	...		
TOTAL ... Voted ...			26,000	1,900	4,400	*

DETAILED ACCOUNT No. 40-H. AGRICULTURE. H—Agricultural Engineering.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
H.—(1) Pay of Officers—						
Agricultural Engineer (Rs. 300—900) ... Voted ...	1	1	4,100	3,900	3,600	
H.—(2) Pay of Establishment—						
Mechanical Assistant	1	5	1,750		3,700	
Fitters and Engine Driver	3		1,860		...	
Servants	1		240	...	...	
Temporary establishment			12,850		13,000	
Leave salary			...		...	
TOTAL ... Voted ...			16,700	15,000	16,700	
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			2,800		3,500	
House-rent and other allowances			400		400	
TOTAL ... Voted ..			3,200	4,200	3,900	
H.—(4) Contingencies—						
Non-contract contingencies			3,400		3,900	
Supplies and services—						
Working expenses of tractor			9,000		..	
Do. ginning factory			12,000		...	
Do. manufacturing work-shop ...			24,000		45,000	
TOTAL ... Voted ...			48,400	33,900	48,900	
TOTAL—H.—Agricultural Engineering ... Voted ...			72,400	57,000	73,100	*

*Owing to revised classification of minor head under "40.—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-L. AGRICULTURE.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
L.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.						
L.—(1) Pay of Officers—						
Assistant Marketing Officers (200-600)	3	3	10,900	12,500	12,600	
L.—(2) Pay of Establishment—						
Temporary establishment			1,500	1,700	1,600	
L.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			2,500		3,500	
House-rent and other allowances			1,000		1,000	
TOTAL—Allowances ... Voted ...			3,500	4,200	4,500	
L.—(4) Contingencies			900	1,200	1,300	
L.—(5) Add—						
Establishment charges payable to other Governments Departments, etc.			500	600	+500	
TOTAL—L.—Scheme for the improvement of Agricultural marketing in India ... Voted ...			17,300	20,200	20,500	*
DETAILED ACCOUNT No. 40-M. AGRICULTURE.						
M.—Special Rural Uplift Schemes			13,200		13,200	
Total—Voted ...			13,200	13,200	13,200	*
N.—Grants-in-aid, Contributions, etc.			1,000	...	...	*
DETAILED ACCOUNT No. 40-P. AGRICULTURE. P.—Other Charges.						
P.—OTHER CHARGES.						
P.—(1) Scheme for the improvement of T. P. breed of cattle.			15,000		15,000	
P.—(2) Purchase of bulls			7,000		7,000	
P.—(3) Scheme for extension of seeds of improved varieties .			1,50,000		1,30,000	
TOTAL—P.—Other charges ... ... Voted ...			1,72,000	1,60,300	1,52,000	*

*Owing to revised classification of minor heads under "40.—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-Q. AGRICULTURE. Q.—Works.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Q-1.—AGRICULTURAL RESEARCH STATION, LARKANA.						
Land—(*a*) Acquisition			...		2,000	
(*b*) Jungle clearance			...		...	
(*c*) Fencing			...		...	
Buildings			...		...	
Equipment			...		20,000	
Probable savings			...		...	
Total ...			...	26,800	22,000	53,362
Q-2.—AGRICULTURAL RESEARCH STATION, SAKRAND.						
Buildings			...		...	4,320
TOTAL—Q.—WORKS—Voted ...			...	26,800	22,000	57,682

DETAILED ACCOUNT No. 40-R. AGRICULTURE. R.—Charges in England.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
HIGH COMMISSIONER FOR INDIA.						
Leave and deputation salaries, etc. ... *Charged* ...			...	3,600	...	
Voted ...			12,800	...	...	
TOTAL ... *Charged* ...			...	3,600	...	...
Voted ...			12,800	...	...	21

41.—VETERINARY.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
1.—DIRECTION	Charged ...	41-A	*19,300*	*12,100*	*10,100*	*19,135*
	Voted ...		13,800	18,900	19,100	13,125
2.—VETERINARY EDUCATION AND RESEARCH	Voted ...	41-B	13,100	1,800	1,600	1,358
3.—SUBORDINATE ESTABLISHMENT ...	Voted ...	41-C	56,700	47,800	47,500	41,105
4.—HOSPITALS AND DISPENSARIES ...	Voted ...	41-D	21,000	12,300	12,300	10,947
5.—PRIZES	Voted ...		500	...	...	...
6.—OTHER CHARGES	Charged ...	41-E	*—300*	...	...	...
	Voted ...		6,000	14,100	14,800	13,231
7.—CHARGES IN ENGLAND	Charged ...	41-F	*4,800*	*14,000*	*16,200*	*4,800*
	Voted ...		...	100	...	...
8.—LOSS OR GAIN BY EXCHANGE ...	Charged ...		...	*+ 100*	...	*—25*
	Voted ...		...	...	...	...
9.—ESTABLISHMENT CHARGES RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.—						
Deduct.—CONTRIBUTION FROM THE GOVERNMENT OF INDIA ON ACCOUNT OF WORK IN CONNECTION WITH THE LIVE STOCK IMPORTATION ACT ...	Charged ...		*	*—300*	*—300*	*—300*
	Voted ...			—300	—300	—300
For rounding	Charged ...		*+ 200*	*+ 100*	...	...
	Voted ...		—100	+ 300	...	...
TOTAL ...			1,35,000	1,21,000	1,21,000	1,03,076
TOTAL ...	Charged ...		*24,000*	*26,000*	*26,000*	*23,610*
	Voted ...		1,11,000	95,000	95,000	79,466

DETAILED ACCOUNT No. 41-A.

VETERINARY.

1.—DIRECTION (SUPERINTENDENCE).

		Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
1.—(1) Pay of Officers—							
Director (350—50—1,500) ...	Charged ...	*1*	*1*	*18,000*	*9,100*	*9,000*	*18,030*
	Voted ...			...	5,300	7,200	...
1.—(2) Pay of Establishment—							
Clerks (30—200)	...	5	4	5,040		5,590	5,580
Servants (17—18)	...	5	4	1,010		820	707
Leave salary	...			1,000		390	164
Total—Voted ...				7,050	6,800	6,800	6,451
1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance ... Fixed ...	Charged ...			*300*		*150*	*1,629*
Travelling allowance ... Ordinary ...	Charged ...			*1,700*		*1,830*	...
Cost of Passages under the Superior Civil Services Rules	Charged ...			...		...	...
Travelling allowance ... Ordinary ...	Voted ...			700		1,000	593
Travelling allowance ... Fixed ...	Voted ...			...		150	...
House-rent and other allowances ...	Charged ...			*500*		*20*	*450*
	Voted ...			680		1,050	623
TOTAL ...	Charged ...			*2,500*	*3,000*	*2,000*	*2,079*
	Voted ...			1,380	2,400	2,200	1,216
Total—Carried over ...	Charged ...			*20,500*	*12,100*	*11,000*	*20,109*
	Voted ...			8,430	14,500	16,200	7,667

DETAILED ACCOUNT No. 41-A. VETERINARY—*contd.* 1.—DIRECTION—*concld.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Brought over ... *Charged* ...			*20,500*	*12,100*	*11,000*	*20,109*
Brought over ... Voted ...			8,430	14,500	16,200	7,667
1.—(4) Contingencies—						
Contract contingencies			700		1,100	785
Non-contract contingencies			410		440	370
Service postage and telegrams			600		600	629
Pay of menials			360		360	360
Supplies and services—						
Purchase of sera and vaccine			2,700		500	2,714
Other supplies			800		300	843
Total—Voted ...			5,570	5,000	3,300	5,701
1.—(5) Establishment charges recoverable from other Governments Departments, etc.—						
Deduct.—Amount recoverable from Ajmer-Merwara. *Charged* ...			*—1,200*	...	*—900*	*—974*
Voted ...			—200	—600	—400	—243
TOTAL—DIRECTION ... *Charged* ...			*19,300*	*12,100*	*10,100*	*19,135*
TOTAL—DIRECTION ... Voted ...			13,800	18,900	19,100	13,125

DETAILED ACCOUNT No. 41-B.

VETERINARY.

2. Veterinary Education and Research—						
(*a*)-1. Scholarships in the Bombay Veterinary College.			3,150		1,600	1,358
(*a*)-2. Contributions to Bombay Government on account of Sindhi students in the Veterinary College, Bombay			950	...	..	...
Total—Voted ...			4,100	1,800	1,600	1,358
2. (*b*)—Veterinary Investigation of diseases—						
(*b*)—(1) Pay of Officers			5,450	...	...	...
(*b*)—(2) Pay of Establishment—Temporary ...			620	...	...	...
(*b*)—(3) Allowances, Honoraria, etc.—						
Travelling allowance			2,400			
House rent and other allowances			130			
Total ...			2,530	...	...	...
(*b*)—(4) Contingencies—						
Non-contract contingencies			400	...	...	...
Total—Voted ...			9,000	...	...	...
Total—Veterinary Education and Research—Voted ...			13,100	1,800	1,600	1,358

DETAILED ACCOUNT No. 41-C.

VETERINARY.

3.—SUBORDINATE ESTABLISHMENT.

3.—(1) Pay of Establishment—						
Veterinary Inspector and Assistant Surgeons (50—225 *plus* special pay)	30	27	41,220		39,000	33,192
Field Compounders	8	8	2,400		...	...
Servants (17)	5	3	1,040		750	204
Leave salary	...	...	...		...	1,320
Total ...			44,660	39,100	39,750	34,716
3.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			8,450		5,600	5,647
House-rent and other allowances			500		400	628
Total ...			8,950	6,700	6,000	6,275
3.—(3) Contingencies—						
Pay of menials			240		...	...
Non-contract contingencies			2,800		1,700	74
Service postage and telegrams			50		50	40
Total ...			3,090	2,000	1,750	114
TOTAL—Voted ...			56,700	47,800	47,500	41,105

DETAILED ACCOUNT No. 41-D. VETERINARY—*concld.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
4—HOSPITALS AND DISPENSARIES.						
Grants-in-aid, Contributions and Donations, etc.—						
(1) Grants to veterinary hospitals and dispensaries ...			12,500	11,800	11,800	
(2) Grants-in-aid to District Local Boards for construction of veterinary dispensaries...			8,500	...	...	
(3) Grants-in-aid to the District Local Board, Jacobabad, for prizes at Horse Show			•	500	500	
Total—Voted ...			21,000	12,300	12,300	10,947
DETAILED ACCOUNT No. 41-E.						
VETERINARY.						
6.—OTHER CHARGES.						
6.—(*a*) GOAT VIRUS PRODUCING STATION.						
(a)—(1) Pay of Officers	1	1	3,400	3,200	3,200	3,052
(a)—(2) Pay of Establishment—						
Field Compounder (25—1/2—35)	1	1	300			
Servant (17)	1	1	200			
Total ...			500	500	800	366
(a)—(3) Allowances, Honoraria, etc.—						
Travelling allowance			300	...	300	19
House-rent and other allowances			500	...	500	449
Total ...			800	500	800	468
(a)—(4) Contingencies—						
Pay of menials			140		140	144
Non-contract contingencies			1,160		1,160	1,265
Apparatus and Chemicals			300		300	150
Total ...			1,600	1,600	1,600	1,559
TOTAL—Voted ...			6,300	5,800	6,400	5,445
6.—(*b*) Veterinary Investigation of diseases—						
(*b*)—(1) Pay of Officers			...	5,200	5,100	4,800
(*b*)—(2) Pay of Establishment—Temporary ...			...	550	600	328
(*b*)—(3) Allowances, Honoraria, etc.—						
Travelling allowances			...		2,000	
House rent and other allowances ...			...		100	
Total ...			...	2,050	2,100	1,278
6—(*b*)—(4) Contingencies— Non-contract contingencies			...	500	600	1,380
TOTAL-Voted ...			...	8,300	8,400	7,786
6.—(*c*) Establishment charges recoverable from other Governments Departments, etc—						
Deduct.—CONTRIBUTION FROM THE GOVERNMENT OF INDIA ON ACCOUNT OF WORK IN CONNECTION WITH THE LIVE STOCK IMPORTATION ACT ... ... *Charged* .			*—300*	...	...	...
Voted ...			—300	...	...	...
Total ... *Charged*..			*—300*	...	...	...
Voted ...			—300	...	...	...
TOTAL—Other charges ... *Charged*..			*—300*	...	...	...
Voted ...			6,000	14,100	14,800	13,231
DETAILED ACCOUNT No. 41-F.						
VETERINARY.						
7.—Charges in England.						
Leave salary and Deputation Pay ... *Charged* ...			...	*11,550*	*11,400*	...
Sterling Overseas Pay ... ... *Charged* ...			*4,800*	*2,450*	*4,800*	*4,800*
Other charges ... ... Voted ...			...	100	...	...
TOTAL ... *Charged*...			*4,800*	*14,000*	*16,200*	*4,800*
Voted ...			...	100	...	...

42.—CO-OPERATION.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A.—Direction	Charged ...	42-A	*19,200*	*23,400*	...	*2,518*
	Voted ...		33,700	38,000	38,500	} *99,335
B.—Superintendence	Voted ...	42-B	52,900	54,900	58,000	
C.—Grants-in-aid	Voted ...	42-C	11,600	11,600	11,600	11,600
D.—Other charges	Voted ..	42-D	7,300	6,800	6,300	10,525
For rounding	Charged ...		*—200*	*—400*	...	...
	Voted ...		+500	—300	—400	...
	TOTAL ..		1,25,000	1,34,000	1,14,000	1,23,978
TOTAL ...	Charged ...		*19000*	*23,000*	..	*2,518*
	Voted ...		1,06,000	1,11,000	1,14,000	1,21,460

DETAILED ACCOUNT No. 42-A.

1.—DIRECTION

		Strength. 1939-40.	Strength. 1938-39.				
1.—(1) Pay of Officers—							
Registrar	Charged ...	1	1	*14,600*	*16,600*	...	
	Voted ...			...		12,000	
Assistant Registrar (250—15—400) ...	Voted ...	1	1	3,440	4,000	4,000	
Leave salary	Voted ...			1,400	...		
Total ..	Charged ...			*14,600*	*16,600*	...	*1,597*
	Voted ...			4,840	4,000	16,000	25,429
1.—(2) Pay of Establishment—							
Agricultural Organizers (120—300) ...	...	2	2	4,410		...	
Clerks (25—180)	...	7	7	5,370		4,290	
Servants (18—20)	...	7	7	1,400		5,160	
Temporary Establishment	...			5,950		1,250	
Leave salary	...			500		...	
Total—Voted ...				17,630	16,000	10,700	42,539
1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	Charged ...			*2,000*		...	
	Voted ...			5,000		7,000	
House-rent and other allowances ...	Charged ...			*400*		...	
	Voted ...			1,560		600	
Total ...	Charged ...			*2,400*	*1,800*	...	*432*
	Voted ...			6,560	11,700	7,600	25,324
1.—(4) Contingencies—							
Rents, rates and taxes	...			1,620		950	
Service postage and telegrams	...			1,550		1,550	
Other non-contract contingencies ...	...			1,300		1,300	
Pay of menials	...			100		300	
Purchase of Periodicals	...			100		100	
Total—Voted ...				4,670	6,300	4,200	6,043
1—(5) Leave contribution on account of officers of I. C. S. payable to the Bombay Government ...	Charged ...			*2,200*	*5,000*	...	*489*
Total—Direction ...	Charged ...			*19,200*	*23,400*	...	*2,518*
	Voted ...			33,700	38,000	38,500	99,335

*Owing to the revised classification of the minor heads under "42.—Co-operation" the figures under "Direction" and "Superintendence" are not separately available and have been shown under "Direction".

DETAILED ACCOUNT No. 42-B. 42.—CO-OPERATION.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
2.—SUPERINTENDENCE.						
2.—(1) Pay of Officers—						
Special Auditor (Rs. 750)	1	1	9,000		9,000	
Total—Voted ...			9,000	9,000	9,000	*
2.—(2) Pay of Establishment—						
Auditors (150—300)	5	5	10,820		12,360	
Clerks and Sub-Auditors (25—180)	13	13	12,670		14,640	
Servants (18—20)	12	12	2,330		2,600	
Temporary Establishment			1,090		...	
Leave salary			1,300		...	
Total—Voted ...			28,210	31,200	29,600	*
2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			12,000		16,000	
House-rent and other allowances			1,450		1,300	
Total—Voted ...			13,450	12,100	17,300	*
2.—(4) Contingencies—						
Rents, rates and taxes			790		650	
Service postage and telegrams			650		650	
Other non-contract contingencies			500		500	
Pay of menials			300		300	
Total—Voted ...			2,240	2,600	2,100	*
Total—Superintendence—Voted ...			52,900	54,900	58,000	*
DETAILED ACCOUNT No. 42-C. 3—GRANTS-IN-AID.						
Subsidy to the Provincial Co-operative Institute ...			6,300		6,300	6,300
Grants to supervising unions			5,300		5,300	5,300
Total—Voted ...			11,600	11,600	11,600	11,600

*Owing to the revised classification of the minor heads under "42.—Co-operation" the figures under "Direction" and "Superintendence" are not separately available and have been shown under "Direction."

DETAILED ACCOUNT No. 42-D. 42.—CO-OPERATION.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs	Rs.
4.—OTHER CHARGES.						
4.—(a) CO-OPERATIVE TRAINING AND EDUCATION SCHEME.						
4. (a)—(1) **Pay of Officers—**						
Assistant Registrar (300)			...	...	...	290
4. (a)—(2) **Pay of Establishment—**						
Inspector and Assistant Inspectors (80—180)	3	3	4,160		3,910	3,111
Clerks (30)	...	1	...		150	4,388
Servants (15)	3	3	540		540	403
Leave salary			...	...	...	1
Total ...			4,700	4,650	4,600	7,903
4. (a)—(3) **Allowances, Honoraria, etc.—**						
House-rent and other allowances			150		140	99
Travelling allowance			2,100		1,000	1,490
Total ...			2,250	1,600	1,140	1,589
4. (a)—(4) **Contingencies**			350	550	560	743
TOTAL—Voted ...			7,300	6,800	6,300	10,525

43.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs	Rs.	Rs.	Rs.
A—Industries ... ... Voted ...	43-A	1,38,200	1,07,800	1,45,800	87,055
B—Fisheries ... ... Voted ...	43-B	9,600	400	3,900	80
C—Charges in England ... ... Voted ...		...	...	...	...
D—Loss or gain by Exchange ... ... Voted ...		...	...	...	...
For rounding ... ... Voted ...		+200	—200	+300	...
TOTAL—Voted ...		1,48,000	1,08,000	1,50,000	87,135

DETAILED ACCOUNT No. 43-A.

INDUSTRIES.

A.—Industries.

SUMMARY

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A-1.—Direction	17,400	16,400	16,400	12,711
A-2.—Superintendence	2,800	1,200	2,900	2,612
A-3.—Industrial Education	9,600	8,500	10,400	8,127
A-4.—Industrial Development	43,400	29,300	48,600	15,570
A-5.—Technical Education	11,000	9,000	11,300	7,514
A-6.—Inspection of Weights and Measures	51,000	41,400	51,200	40,521
A-7.—Miscellaneous	3,000	2,000	5,000	
TOTAL—Voted ...	1,38,200	1,07,800	1,45,800	87,055

DETAILS.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
A.-1—DIRECTION.						
A-1.—(1) Pay of Officers—						
Assistant Director of Industries and Warden of Weights and Measures (300—20—500—25—600)	1	1	4,100		3,900	3,651
A-1.—(2) Pay of Establishment—						
Clerks (20—105)	6	5	3,458		2,685	1,367
Servants (16)	3	3	550		315	328
Leave salary			86		...	...
TOTAL ...			4,094		3,000	1,695
A-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowances (Ordinary)			1,500		1,500	850
House-rent and other allowances			706		400	324
TOTAL ...			2,206		1,900	1,174
A-1.—(4) Contingencies—						
Non-contract contingencies			2,000		2,600	1,749
A-1.—(5) Establishment charges payable to other Government Departments, etc.—						
Supervision charges payable to the Government of Bombay			5,000		5,000	4,442
TOTAL—Voted ...			17,400	16,400	16,400	12,711

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-2.—SUPERINTENDENCE.						
A-2.—(2) Pay of Establishment—						
Temporary establishment			2,050		1,900	1,852
A-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			750		1,000	760
TOTAL—Voted ...			2,800	1,200	2,900	2,612
A-3—INDUSTRIAL EDUCATION.						
A-3.—(2) Pay of Establishment—						
Temporary establishment			5,400		5,200	5,009
A-3.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			400		224	343
A-3.—(4) Scholarship—						
Scholarships in Weaving Schools			300		276	276
Scholarships to apprentices in Industrial Courses ...			1,000		2,500	...
Total ...			1,300		2,776	276
A-3.—(5) Contingencies—						
Working charges of weaving schools and demonstration .			2,500		2,200	2,499
TOTAL—Voted ...			9,600	8,500	10,400	8,127
A-4—INDUSTRIAL DEVELOPMENT.						
(a) *AID TO SMALL INDUSTRIES.*						
(*1*) *Emporium for the sale of produce of Cottage Industries.*						
Pay of Establishment—						
Buyer and Production Inspector (80—5—100) ...	1	1	1,012		960	
Accounts clerk (40)	1	1	480		600	
Servants (16)	2	2	394	...	357	
Total ...			1,886		1,917	...
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			400		600	
House rent and other allowances			214			
Total ...			614		744	...
Contingencies—						
Non-contract contingencies			1,500		1,000	495
Other supplies and services			...		4,539	3,800
Total ...			1,500		5,539	4,295
TOTAL—Voted ...			4,000	3,600	8,200	4,295

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
(a) *AID TO SMALL INDUSTRIES.*—concld.						
(2) *Lacquer Work.*						
Pay of Establishment—						
Demonstrator (60)	1	1	720		720	...
Assistant Demonstrator (30)	1	1	360		360	...
Probationers under training (100) ...	...	...	...		...	...
Total ...			1,080		1,080	...
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			100		100	...
Contingencies—						
Non-contract contingencies			220		220	...
Other supplies and services			1,500		1,500	...
Total ...			1,720		1,720	...
TOTAL—Voted ...			2,900	500	2,900	...
(3) *Pottery Industry.*						
Pay of Establishment—						
Demonstrator (60)	1	1	720		720	...
Assistant Demonstrator (30)	1	1	360		360	...
Probationers under training (100)	...	...	...		...	...
Total ...			1,080		1,080	...
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			100		100	...
Contingencies—						
Non-contract contingencies			220		220	...
Other supplies and services			1,500		1,500	...
Total ...			1,720		1,720	...
TOTAL—Voted ...			2,900	500	2,900	...
TOTAL—Voted ...			9,800	4,600	14,000	4,295
(b) *SCHEMES FINANCED BY THE GOVERNMENT OF INDIA.*						
(1) *Economic Development and Improvement of Rural Areas*—						
Small-scale Woollen Industry			16,100	10,000	16,100	...
Other Schemes			9,000	7,200	9,000	3,745
Total ...			25,100	17,200	25,100	3,745
(2) *Development of the Handloom Industry.*						
Pay of Establishment.—						
Temporary establishment			1,445		1,425	378
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			625		625	134
House-rent and other allowances			...		...	18
Total ...			625		625	152
Contingencies—						
Non-contract contingencies			2,590		3,600	7,000
Grant-in-aid to Associations			3,840		3,850	...
Total ...			6,430		7,450	7,000
TOTAL—Voted ...			8,500	7,500	9,500	7,530
TOTAL—Voted ...			33,600	24,700	34,600	11,275
TOTAL—Voted ...			43,400	29,300	48,600	15,570

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*concld.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget, Estimate, 1938-39.	Accounts, 1937-38.
A-5.—TECHNICAL EDUCATION.			Rs.	Rs	Rs.	Rs.
A-5.—(5) Grants in-aid, Contributions, Donations—						
Grants to non-Government Technical Schools (Recurring).			4,000		3,700	5,369
Grants to Local Bodies (Recurring)			1,500		2,000	...
Grants to Victoria Jubilee Technical Institute, Bombay (Recurring)			1,500		1,600	645
Expenditure in connection with the Committee of Direction of Industrial and Technical Schools			1,500		1,500	1,500
Grants to training Institutions (Recurring)			2,500		2,500	...
TOTAL—Voted ...			11,000	9,000	11,300	7,514
A-6.—INSPECTION OF WEIGHTS AND MEASURES.						
A-6.—(2) Pay of Establishment—						
Inspectors (100—5/2—150)	16	16	20,575		19,860	13,215
Cerks (25—95)	...	...	...		...	...
Manual Assistants (25—1—40)	16	16	5,171		5,081	3,364
Servants (14)	16	16	2,654		2,520	1,719
Leave salary			...		...	155
Total ...			28,400	19,800	27,461	18,453
A-6.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			4,400		4,439	10,416
Travelling allowance (Ordinary)			6,500		6,000	
House-rent and other allowances			300		300	300
Total ...			11,200	9,400	10,739	10,716
A-6.—(4) Contingencies—						
Non-contract contingencies			5,000		6,600	5,062
Rents, rates and taxes			4,000		4,800	2,949
Other supplies and services			1,400		1,600	3,341
Total ...			11,400	12,200	13,000	11,352
TOTAL—Voted ...			51,000	41,400	51,200	40,521
A-7—MISCELLANEOUS.						
Expenditure in connection with the survey of unemployment amongst the educated middle classes.			3,000		5,000	...
TOTAL—Voted ...			3,000	2,000	5,000	...
DETAILED ACCOUNT NO. 43-B. INDUSTRIES B—Fisheries.						
B—(2) Pay of Establishment—						
Fisheries Superintendent (200—10—300)	1	1	2,200		960	
Clerks (25—5/2—35)	2	2	745		360	
Servants (20—21)	4	4	870		431	
Total ...			3,815		1,751	...
B—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			263		180	
Travelling allowance (Ordinary)			550		697	
House-rent and other allowances			72		72	
Total ...			885		949	..
B—(4) Contingencies—						
Oyster culture			200		200	40
Non-contract contingencies			1,400		500	40
Other supplies and services			3,300		500	...
Total ...			4,900		1,200	80
TOTAL—Voted ...						80

47.—MISCELLANEOUS DEPARTMENTS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Labour ... ... Voted ...	47-A	6,800	3,100	2,300	2,446
B.—Inspector of Factories ... Voted ...	47-B	4,500	4,000	9,100	6,801
C.—Inspector of Steam Boilers ... Voted ...	47-C	16,100	16,400	16,400	14,849
D.—Examinations ... ... *Charged* ...	47-D	...	*800*	*500*	*607*
D.—Examinations ... ... Voted ...	47-D	500	2,600	2,300	3,249
E.—Administration of Indian Partnership Act, 1932 ...	47-E	800	800	800	842
F.—Miscellaneous ... ... Voted ...	47-F	5,600	22,000	22,000	4,944
G.—Charges in England ... ... Voted ...		800	...		
For rounding ... ... *Charged* ...		...	*+200*	*+500*	
For rounding ... ... Voted ...		—100	+100	+100	
TOTAL ...		35,000	50,000	54,000	33,738
TOTAL ... *Charged* ...		...	*1,000*	*1,000*	*607*
TOTAL ... Voted ...		35,000	49,000	53,000	33,131

DETAILED ACCOUNT No. 47-A.

MISCELLANEOUS DEPARTMENTS.

A.—Labour.

	Strength. 1939-40	Strength. 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B-1.—(2) Pay of Establishment—						
Clerks (50—140)	2	2	1,800		1,700	
Temporary establishment			3,970		...	
Leave salary			130		100	
TOTAL ...			5,900	2,300	1,800	1,745
A-1.—(3) Allowances, Honoraria, etc.			200	...	...	237
A-1.—(4 Contingencies—						
Non-contract contingencies			700	800	500	464
TOTAL—Voted ...			6,800	3,100	2,300	2,446

DETAILED ACCOUNT No. 47-B.

MISCELLANEOUS DEPARTMENTS.

B.—Inspector of Factories.

	Strength. 1939-40	Strength. 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B.-1.—Pay of Officers—						
Special pay to the Inspector of Steam Boilers for doing duties as Inspector of Factories in addition (Rs. 100 p.m.) ... Voted ...	1	1	1,200	1,200	4,800	3,110
B-2.—Pay of Establishment—						
Clerk (50—90)	1	1	660		650	
Temporary Establishment			374		200	
Servants (17)	2	2	384		400	
Leave Salary			82		50	
TOTAL ...			1,500	1,100	1,300	966
B-3.—Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			...		900	
Travelling allowance (Ordinary)			1,000		1,200	
House-rent and other allowances			200		200	
TOTAL ...			1,200	1,300	2,300	2,096
B-4.—Contingencies—						
Office expenses and miscellaneous ... / Non-contract contingencies ... / Service Postage and Telegrams ... }			600		700	
TOTAL ...			600	400	700	629
TOTAL—Voted ...			4,500	4,000	9,100	6,801

DETAILED ACCOUNT No. 47-C. 47—MISCELLANEOUS DEPARTMENTS. C.—Inspector of Steam Boilers.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C.—INSPECTOR OF STEAM BOILERS.						
C.—(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (500—25—800)	1	1	10,000	9,600	9,600	8,950
C.—(2) Pay of Establishment—						
Clerk (50—160)	1	1	1,740		1,740	
Servant (16 and 17)	1	1	192		210	
Leave salary			68		50	
Total ...			2,000	2,000	2,000	1,851
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,640		1,640 }	
Travelling allowance (Ordinary)			1,500		2,200 }	
House-rent and other allowances			20		20	
Fees to Commissioners			100		90	
Fees to Examiners			240		240	
Honoraria			...		10	
Total ...			3,500	4,200	4,200	3,335
C.—(4) Contingencies—						
Non-contract contingencies			600	600	600	713
TOTAL—Voted ...			16,100	16,400	16,400	14,849

DETAILED ACCOUNT No. 47-D.

47.—MISCELLANEOUS DEPARTMENTS.

D.—Examinations.

		Strength 1939-40.	Strength 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
D-1.—PERMANENT COMMITTEE FOR DEPARTMENTAL AND VERNACULAR EXAMINATIONS IN SIND.	*Charged* ...			*	800	500	607
	Voted ...			*	1,800	1,500	3,077
D-2.—BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.	*Charged* ...			...	...	...	...
	Voted ...			500	800	800	172
TOTAL ...				500	3,400	2,800	3,856
TOTAL ...	*Charged* ...			...	800	500	607
	Voted ...			500	2,600	2,300	3,249
D-1.—PERMANENT COMMITTEE FOR DEPARTMENTAL AND VERNACULAR EXAMINATIONS IN SIND.							
D-1.—(a) COMMITTEE FOR DEPARTMENTAL EXAMINATIONS.							
D-1.—(a) (1) Allowances and Honoraria, etc.—							
Fees for setting and valuing papers for departmental examinations.	*Charged* ...						
	Voted ...						
Probable savings	*Charged* ...						
	Voted ...						
TOTAL—D-1.—(a) Carried over ...	*Charged* ...			*	...	...	...
	Voted ...			*	...	...	...
D.1—(b) PERMANENT COMMITTEE FOR DEPARTMENTAL AND VERNACULAR EXAMINATIONS IN SIND.							
D.1—(b) (1) Pay of Establishment—							
Clerk (50—90)	...						
Servant	...						
TOTAL—Voted ...					...	...	754
D-1.—(b) (2) Allowances, Honoraria, etc.—							
Fees for setting and valuing papers	*Charged* ...					300	
	Voted ...					1,000	
Fees to members and assessors	*Charged* ...					200	
	Voted ...					300	
House-rent and other allowances	Voted ...					...	
Total ...	*Charged* ...				800	500	607
	Voted ...				1,600	1,30	2,136
D-1.—(b) (3) Contingencies—							
Non-contract contingencies	...				200	200	187
TOTAL—D-1 (*b*) ...	*Charged* ...				800	500	607
	Voted ...				1,800	1,500	3,077
GRAND TOTAL ...	*Charged* ...			*	800	500	607
	Voted ...				1,800	1,500	3,077

* Provision included under "25—General Administration".

DETAILED ACCOUNT No. 47-D. 47.—MISCELLANEOUS DEPARTMENTS. D.—Examinations—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
D.-2.—BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.				
D.-2.—(2) Allowances and Honoraria—				
Fees for setting and valuing papers ... ... Voted ...	350	500	500	117
D.-2.—(3) Contingencies—				
Non-contract contingencies ... ... Voted ...	150	300	300	55
TOTAL ... Voted ...	500	800	800	172
DETAILED ACCOUNT No. 47-E. **E.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.**				
E.—(1) Pay of Officers—				
Registrar of Firms (special pay at Rs. 50 p. m.)	600	600	600	
E.—(2) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount payable to the Central Government for joint establishment for the administration of Indian Company Act and Indian Partnership Act	+200	+200	+200	
TOTAL ... Voted ...	800	800	800	842
DETAILED ACCOUNT No. 47-F. 47.—MISCELLANEOUS DEPARTMENTS. F.—Miscellaneous.				
F.-1—Government Special Schools—				
Grants-in-aid, Contributions, etc.—				
Contribution to Bombay for maintenance of Juveniles in the Reformatory, Yeravda ... ... Voted ...	5,600	7,000	7,000	4,730
F.-2—Scheme for the establishment of model villages in Sind ...	*	15,000	15,000	214
Total—Miscellaneous ... Voted ...	5,600	22,000	22,000	4,944
G.—Charges in England—				
Leave salaries and deputation pay ... ... Voted ...	800	...	...	...

*Provision included under "25—General Administration".

50—CIVIL WORKS (a).		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Original Works—					
Civil Buildings	*Charged* ...	*3,000*	*9,700*	*3,000*	*11,470*
	Voted ...	7,87,400	6,13,800	7,80,100	6,64,508
Do. Fund for Sind Buildings ...	*Charged* ...	*2,00,000*	*31,000*	...	...
	Voted ...	3,00,000	19,000	...	...
Communications	... ...	54,130	13,800	13,100	16,317
Do Central Road Fund* ...	... ...	15,55,400	8,01,300	8,91,000	2,81,265
Miscellaneous	... ...	570	1,500	...	3,545
Repairs	*Charged* ...	*14,700*	*12,600*	*16,000*	*17,391*
	Voted ...	4,98,600	5,61,000	4,95,000	4,77,887
Do. Central Road Fund	... Voted ...	...	49,700	63,500	...
Establishment special	*Charged* ...	*27,900*	*26,700*	*27,400*	*24,891*
	Voted ...	86,500	89,500	94,800	73,532
Establishment ordinary (*b*)	*Charged* ...	*4,68,000*	*4,48,000*	*4,69,800*	*5,16,581*
	Voted ...	25,84,000	26,20,000	26,30,600	25,53,039
Deduct–Establishment charges including charges in England transferred to other major heads.	*Charged* ...	*−4,54,700*	*—4,76,000*	*—4,97,900*	*—5,25,659*
	Voted ...	−21,50,300	—23,39,200	—22,98,500	—22,72,729
Other Items—Tools and Plant (*b*)—					
Ordinary	*Charged* ...	*1,600*	...	...	...
	Voted ...	50,860	56,500	54,000	91,862
Central Road Fund	... ...	13,000	...	...	...
Deduct.–Tools and plant charges transferred to other major heads	... Voted ...	−38,960	—47,200	—43,000	—37,884
Grants-in-aid	... ...	1,87,440	1,79,100	1,79,300	1,79,457
Suspense—					
(1) Stock	... ...	600	3,300	...	−24,320 (for items (1) to (3))
(2) London Stores—					
(i) Charges—					
(*a*) In England	... ...	1,500	5,200	4,000	
(*b*) In India	... ...	500	3,400	...	
(ii) *Deduct*—Credits	... ...	− 2,000	— 5,500	...	
(3) Other Suspense Accounts	... ...	− 1,400	—13,700	...	
Charges in England ... ... Establishment (*b*)	*Charged* ...	*78,800*	*86,800*	*1,00,700*	*77,855*
	Voted ...	2,600	8,100	3,100	1,973
Stores ...	Voted ...	(*c*)		(*c*)	
Loss or gain by exchange... ... Establishment ...	*Charged* ...	...	*+ 50*	...	*—403*
	Voted ...	...	+ 5	...	—10
Stores ...	Voted ...	...	...	...	—177
For rounding ...	*Charged* ...	*—300*	*+150*	...	...
	Voted ...	+560	+395	...	...
TOTAL ...		42,70,000	27,59,000	29,86,000	21,30,391
	Charged ...	*3,39,000*	*1,39,000*	*1,19,000*	*1,22,126*
	Voted ...	39,31,000	26,20,000	28,67,000	20,08,265

* For *pro forma* account of the receipts and expenditure of Central Road Fund, see Public Works Budget Estimates under "XXXIX" and "50—Civil Works—Provincial".

(*a*) Details are available in the Public Works Issues.

(*b*) The distribution of the ordinary Public Works Department establishment (including charges in England) and tools and plant charges on *pro-rata* basis by the several Public Works Department heads is shown below:—

	BUDGET ESTIMATE, 1939-40.			
	Establishment charges including charges in England.		Tools and plant charges.	
	Voted.	*Charged.*	Voted.	*Charged.*
XVII—A—**Irrigation**, etc.—*Deduct*—Working expenses—				
Productive ... Barrage ...	13,25,800	*2,80,000*	20,500	...
Non-Barrage ...	4,02,800	*85,000*	6,200	...
Unproductive	53,800	*12,000*	800	...
18.—Other Revenue Expenditure, etc., Public Works Department ...	83,000	*17,500*	2,600	...
50.—Civil Works	4,36,300	*92,100*	11,900	*1,600*
68.—Construction of Irrigation Works —				
Productive ... Barrage ...	1,93,900	*41,000*	6,000	...
Non-Barrage ...	79,600	*16,800*	2,500	...
Unproductive	7,200	*1,500*	200	...
81.—Civil Works not charged to revenue	4,200	*900*	160	...
TOTAL ...	25,86,600	*5,46,800*	50,860	*1,600*

(*c*) See suspense.

54.—FAMINE.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
54-A.—FAMINE RELIEF.					
GratuitousRelief ... ... Voted ...		...	...	20,000	...
54-B.—TRANSFERS TO FAMINE RELIEF FUND					
Transfer to Famine Relief Fund ... *Charged* ...		...	...	...	...
GRAND TOTAL ...		...	...	20,000	...
TOTAL ... *Charged* ...		...	...	...	...
TOTAL ... Voted ...		...	...	20,000	...

55.—SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A.—SUPERANNUATION AND RETIRED ALLOWANCES FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-A	*6,40,000*	*6,21,000*	*6,67,000*	*6,42,201*
	Voted ...		11,00,000	11,00,000	10,75,000	10,60,350
SUPERANNUATION AND RETIRED ALLOWANCES FOR SERVICE RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		...	*16 200*	*4,400*	*7,638*
	Voted ...		4,000	24,800	2,000	1,801
B.—COMPASSIONATE ALLOWANCES—						
COMPASSIONATE ALLOWANCES FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-B	...	...	...	...
	Voted ...		1,000	3,000	1,000	1,822
COMPASSIONATE ALLOWANCES FOR SERVICE RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	...
	Voted ...		5,000	3,000	5,000	3,789
C.—GRATUITIES—						
GRATUITIES IN RESPECT OF SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-C	...	...	...	...
	Voted ..		2,000	2,000	2,000	2,041
GRATUITIES IN RESPECT OF SERVICE RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	...
	Voted ...		4,000	5,500	7,000	12,939
D.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS.	*Charged* ...		*4,000*	*3,000*	*4,000*	*3,000*
	Voted ...		...	...	...	...
E.—COVENANTED CIVIL SERVICE PENSIONS—						
FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...		*14,000*	*14,000*	*14,000*	
FOR SERVICE RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	...
F.—DONATIONS TO PROVIDENT FUNDS. ...	*Charged* ...		...	*1,000*	*1,000*	...
	Voted ...		2,200	1,000	1,000	1,005
G.—CONTRIBUTION FOR PENSIONS AND GRATUITIES OF OFFICERS OF THE JOINT CADRE ESTABLISHMENT.	*Charged*...		*1,33,900*	...	...	...
	Voted ...		14,800	...	...	...
H.—LOSS OR GAIN BY EXCHANGE. ...	*Charged* ...		...	*300*	...	*—107*
	Voted ...		...	100	...	—25
I.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL (OUTSIDE THE REVENUE ACCOUNT).	*Charged* ...	55-D	...	*45,600*	*16,000*	*5,453*
	Voted ...		...	3,07,000	15,000	6,809
J.—*Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS.	*Charged* ...	55-E	*— 25,000*	*—25,500*	*—27,000*	*— 28,161*
	Voted ...		— 1,15,000	—1,24,500	—1,23,000	— 1,21,780
K.—CHARGES IN ENGLAND—						
IN RESPECT OF SERVICES RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-F	*31,000*	*33,000*	*9,000*	*20,212*
	Voted ...		4,000	4,000	4,000	4,910
IN RESPECT OF SERVICES RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		*1,000*	*1,000*	...	*513*
	Voted ...		...	...	...	...
ROUNDING	*Charged* ...		*+ 100*	*+ 400*	*— 400*	...
	Voted ...		...	+ 100	...	...
TOTAL ...			18,21,000	20,36,000	16,77,000	16,37,744
TOTAL ...	*Charged* ...		*7,99,000*	*7,10,000*	*6,88,000*	*6,64,083*
	Voted ...		10,22,000	13,26,000	9,89,000	9,73,661

DETAILED ACCOUNT No. 55-A.
SUPERANNUATION ALLOWANCES AND PENSIONS.
A.—Superannuation and retired allowances.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—(i) Superannuation and retired allowances for service rendered before 1st April 1936.	*Charged* ...	15,000	21,000	17,000	20,006
	Voted ...	11,00,000	11,00,000	10,75,000	10,60,350
A.—(ii) Excess over 85 per cent. paid to Bombay Government.	*Charged* ...	6,25,000	6,00,000	6,50,000	6,22,195
	Voted ...	...	...	...	...
A.—(iii) Superannuation and retired allowance for service rendered on or after 1st April 1936.	*Charged* ...	...	16,200	4,400	7,638
	Voted ...	4,000	24,800	2,000	1,801
TOTAL ...	*Charged* ..	6,40,000	6,37,200	6,71,400	6,49,839
	Voted ...	11,04,000	11,24,800	10,77,000	10,62,151

DETAILED ACCOUNT No. 55-B.
SUPERANNUATION ALLOWANCES AND PENSIONS
B.—Compassionate allowances.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B.—(1) Compassionate allowances for service rendered before 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	1,000	3,000	1,000	1,822
B.—(1) Compassionate allowances for service rendered on or after 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ..	1,000	1,000	1,000	3,789
B.—(2) Miscellaneous Allowances and Rewards	... ...	4,000	2,000	4,000	...
B.—(4) Compassionate Fund Allowances ...	... ...	...	...	...	...
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	6,000	6,000	6,000	5,611

DETAILED ACCOUNT No. 55-C.
C.—GRATUITIES.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Gratuities in respect of service rendered before 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	2,000	2,000	2,000	2,041
Gratuities in respect of service rendered on or after 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	1,000	500	2,000	1,834
Compassionate Fund Gratuities	Voted ...	2,000	2,000	2,000	1,852
Write back of expenditure on gratuities to retrenched personnel	Voted ...	1,000	3,000	3,000	9,253
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	6,000	7,500	9,000	14,980

DETAILED ACCOUNT No. 55-D.
SUPERANNUATION ALLOWANCES AND PENSIONS.
I.—Equated Payments of commuted value of Pensions charged to Capital.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
I.—(1) Principal	*Charged* ...	...	32,000	2,000	
	Voted ...	...	3,07,000	15,000	
I.—(2) Interest	*Charged* ...	...	13,600	14,000	
TOTAL ...	*Charged* ...	...	45,600	16,000	5,453
	Voted ...	...	3,07,000	15,000	6,809

DETAILED ACCOUNT No. 55-E. J.—DEDUCT—Pensionary Charges transferred to Commercial Departments.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
J.—(2) Irrigation Departments—					
"XVII"	*Charged* ...	—20,200		—22,100	
	Voted ...	—95,800		—1,02,100	
"18"	*Charged* ...	—900		—1,100	
	Voted ...	—4,500		—4,900	
"68" Irrigation (including Lloyd Barrage and Canals Construction).	*Charged* ...	—3,200		—3,500	
	Voted ...	—15,100		—16,100	
For rounding...	*Charged* ...	—700		—300	
	Voted ...	—400		+100	
TOTAL ...	*Charged* ...	—25,000	—25,500	—27,000	—28,161
	Voted ...	—1,15,000	—1,24,500	—1,23,000	—1,21,780

DETAILED ACCOUNT No. 55-F. K.—Charges in England.					
A.—Secretary of State for India—					
Superannuation	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
B.—High Commissioner for India—					
Superannuation and Retired Allowances, General—					
In respect of services rendered before 1st April 1936	*Charged* ...	31,000	33,000	4,000	20,212
	Voted ...	4,000	4,000	4,000	4,910
In respect of services rendered on or after 1st April 1936	*Charged* ...	1,000	1,000	...	513
	Voted ...	...	...	...	...
Pensions under the Indian Civil Service Family Pension Regulations ...	*Charged* ...	...	...	5,000	...
Passage gratuities	...	...	...	...	...
TOTAL ...	*Charged* ...	32,000	34,000	9,000	20,725
	Voted ...	4,000	4,000	4,000	4,910

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.					
Amount transferred from the head 83—Payments of commuted value of pensions—					
Vide page 183	*Charged* ...	20,000	18,000	15,000	3,570
	Voted ...	2,00,000	1,90,000	2,00,000	16,161
TOTAL ...		2,20,000	2,08,000	2,15,000	19,731

56.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I.—Stationery—					
Purchase of Stationery Stores	56-A	1,30,000	1,41,200	1,41,200	75,382
Deduct—Value of Stationery supplied to other Governments and paying departments ...	56-B	—1,100	—3,000	—8,000	—3,041
II.—Printing—					
Government Press	56-C	1,33,800	1,42,600	1,57,900	1,14,809
Printing at private presses			3,900	...	1,981
Cost of printing work done by other Governments ...	56-D	75,000	75,000	75,000	73,016
Deduct—Cost of printing work done for other Governments and paying departments ...	56-E	—5,700	—3,000	—6,500	—5,571
Charges in England		16,000	1,24,100	1,28,400	21,402
Loss or Gain by Exchange		...	700	...	—111
Rounding ...		...	500	...	...
TOTAL—Voted ...		3,48,000	4,82,000	4,88,000	2,77,867

DETAILED ACCOUNT No. 56-A. 56—STATIONERY AND PRINTING. A—Purchase of Stationery Stores.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—Purchase of Stationery Stores.				
A.—(1) Purchase of Stationery Stores	1,30,000	1,41,200	1,41,200	75,382
TOTAL—Voted ...	1,30,000	1,41,200	1,41,200	75,382

DETAILED ACCOUNT No. 56-B. 56—STATIONERY AND PRINTING, B—Deduct—Value of stationery supplied to other Governments and paying Departments.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
B—*Deduct*—Value of stationery supplied to other Governments and paying Governments—				
Lloyd Barrage Scheme	...	...	−5,000	−2,268
Government of India	−800	−500	−500	−115
Paying Departments	−300	−2,500	−2,500	−658
TOTAL—Voted ...	−1,100	−3,000	−8,000	−3,041

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C.—Government Press.	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
C.—GOVERNMENT PRESS, KARACHI.						
C.—(1) Pay of Officers—						
Manager	1	1	4,365		3,970	3,765
Leave salary			335		330	1,343
Total—Voted ...			4,700	4,300	4,300	5,108
C.—(2) Pay of Establishment—						
Assistant Manager (175—10—275)	1	1	2,140		1,925	
Operatives (14—100)	76	86	52,050		65,695	
Branch Supervision (45—170)	4	3	3,260		3,200	
Auxiliaries (20—105)	16	16	6,050		6,000	
Reading Branch (29—175)	16	16	9,950		9,800	
Office Establishment—						
Superior Establishment (30—150)	18	19	14,800		15,480	
Inferior Establishment (17—20)	8	6	1,750		1,800	
Leave salary			1,000		...	
Lump deduction for probable savings			...		...	
Total—Voted ...			91,000	89,900	1,03,900	77,700
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			...		...	...
Overtime allowance			1,300		1,000	1,085
House-rent and other allowances			2,500		2,200	2,111
Bonus			...		2,000	1,872
Total—Voted ...			3,800	5,200	5,200	5,068
Carried over ...			99,500	99,400	1,13,400	87,876

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C.—Government Press—*concld.*	Strength. 1939-40.	Strength. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs	Rs.
Brought forward ...			99,500	99,400	1,13,400	87,876
GOVERNMENT PRESS, KARACHI—*concld.*						
C—(4) Contingencies—						
Non-contract contingencies			5,500	6,500	6,500	5,933
C—(5) Additions to Plant and Machinery			8,200	19,600	19,600	8,882
C—(6) Supplies and Services			5,600	5,600	5,600	4,119
C—(7) Stores—Raw Materials			5,000	5,300	6,800	3,013
C—(8) Provision for Depreciation			10,000	6,200	6,000	4,270
C—(9) Renewals and Replacements			1,800	4,915	4,915	166
Less—Amount transferred from the Depreciation Fund ...			—1,800	—4,915	—4,915	—166
Total—Voted ...			...	...	...	...
TOTAL ...			1,33,800	1,42,600	1,57,900	1,14,093
C—(11) Establishment charges payable to other Governments, Departments, etc.—						
Charges payable to the Government of Bombay for travelling and other allowances of Mr. Neale, Superintendent, Government Printing and Stationery, Bombay.			...	...	...	716
NET TOTAL—Voted ...			1,33,800	1,42,600	1,57,900	1,14,809
DETAILED ACCOUNT No. 56-D. STATIONERY AND PRINTING. D.—Cost of printing work done by other Governments.						
D.—Cost of printing work done by other Governments—						
Charges payable to the Government of Bombay for printing of standard forms, etc., at Yerawda Prison Press ...			75,000	75,000	75,000	73,016
DETAILED ACCOUNT No. 56-E. STATIONERY AND PRINTING. E.—Deduct—Cost of printing work done for other Governments and paying Departments.						
E—Deduct—Cost of printing work done for other Governments and paying Departments—						
Lloyd Barrage Scheme			...	...	—3,500	—3,000
Government of India			—5,700	—3,000	—3,000	—2,571
Other paying Departments			...	...	...	...
TOTAL—Voted ...			—5,700	—3,000	—6,500	—5,571

57.—MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Donations for charitable purposes	57-A	15,900	14,800	14,800	14,092
B.—Special Commissions of Enquiry	57-B	...	11,000	5,500	8,256
C.—Petty Establishments	57-C	...	...	...	...
D.—Irrecoverable temporary loans and advances written off	...	1,000	9,200	16,000	263
E.—Contributions	57-E	2,78,800	2,61,000	2,64,400	2,53,801
F.—Miscellaneous and Unforeseen charges ...	57-F	2,600	4,000	4,100	4,351
G.—Miscellaneous Durbar charges	57-G	2,000	2,200	2,200	1,701
H.—Books and Periodicals	57-H	1,000	1,000	..	...
I.—Charges in England	57-I	...	...	...	...
K.—Loss or Gain by exchange	...	...	...	...	...
For rounding ...	...	—300	—200	...	...
TOTAL—Voted ...		3,01,000	3,03,000	3,07,000	2,82,464

DETAILED ACCOUNT No. 57-A.

MISCELLANEOUS.

A.—Donations for Charitable Purposes.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Grants-in-aid, etc.				
A.—(1) Donations to Institutions—				
Poor Box, City Magistrate's Court, Karachi	350		500	500
Societies for the Prevention of Cruelty to Animals	*		9,520	9,363
Karachi Children's Welfare Society	500		500	300
The Ida Rieu Poor Welfare Association, Karachi	10,500		...	...
The St. John's Ambulance Association, Karachi	1,000		...	...
Total ...	12,350	10,520	10,520	10,163
A.—(2) Other Expenditure—				
Charges for interring paupers	3,470		3,650	3,556
Maintenance of destitute persons	80		130	16
Total ...	3,550	3,780	3,780	3,572
A.—(3) Other vagrant charges—				
Deportation charges	...	500	500	357
TOTAL—Voted ...	15,900	14,800	14,800	14,092

* Shown under "E—Contributions".

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS. B.—Special Commissions of Enquiry.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
REORGANISATION COMMITTEE.				
B.—(1) Pay of Officers—				
Secretary ...	...		2,400	
TOTAL ...	...	4,800	2,400	5,755
B.—(2) Pay of Establishment—				
Assistants and Clerks ..	...	1,610	1,000	1,059
Servants ...	...	287	200	246
TOTAL ...	...	1,897	1,200	1,305
B.—(3) Allowances, Honoraria, etc.—				
Travelling allowance ..	...	3,998	300	1,101
House rent and other allowances (D. A.) ...	...	142	1,300	95
TOTAL ...	...	4,140	1,600	1,196
B.—(4) Contingencies—				
Contingencies ...	...		300	...
TOTAL ...	...	163	300	...
GRAND TOTAL—Voted ...	...	11,000	5,500	8,256

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. C.—Petty Establishments.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
C.-1—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.				
C.-1—Rates and Taxes—				
C.-1.—(1) Contingencies—				
Remuneration for collecting local cess	...	...	...	...
Refunds ...	3,500	6,879	3,550	3,262
Total ...	3,500	6,879	3,550	3,262
C-1.—(2) *Deduct*—Receipts retained to meet charges ...	—3,500	—6,879	—3,550	—3,262
TOTAL—Voted ...	...	...	...	...

DETAILED ACCOUNT No. 57-E. MISCELLANEOUS. E.—Contributions.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
Guarantee to the Railway Board against loss in working Sind Left Bank Feeder Railways ...	2,00,000	2,00,000	2,00,000	2,00,000
Guarantee to the Telegraph Office for taluka headquarter telegraph lines, trunk telephone lines, etc. ...	9,500	10,000	10,000	...
Reimbursement to Post and Telegraph Department for concessional rates on foreign state telegrams ...	300	500	500	115
TOTAL ... Voted ...	2,09,800	2,10,500	2,10,500	2,00,115
Grants to Local Boards for expenditure in connection with Local Board Elections ...	6,000	600	1,000	610
Grants to local bodies with non-official presidents— Towards salaries of Chief Officers, etc. ...	26,070	21,400	24,400	24,400
For the maintenance of clerical establishment ...	27,500	27,500	27,500	27,600
Grants to Societies for the Prevention of Cruelty to Animals...	8,400	*	*	*
Grant to Karachi Municipality towards the cost of its lethal chambers ...	1,030	1,000	1,000	1,076
Other miscellaneous grants to Local bodies and Institutes ...	...	...	...	...
TOTAL ... Voted ...	69,000	50,500	53,900	53,686
GRAND TOTAL 57—F ... Voted ...	2,78,800	2,61,000	2,64,400	2,53,801

* "Shown under 'A.—Donations for charitable purposes'".

DETAILED ACCOUNT No. 57-F. MISCELLANEOUS. F.—Miscellaneous and unforeseen charges.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Unforeseen charges	2,500	3,700	3,800	2,150
Reserve at the disposal of the Finance Department	...	..	...	...
Miscellaneous charges for the treatment of patients at the Pasteur Institute...	100	300	300	88
Expenditure from Rural Reconstuction Grants	...	...	...	311
Charges in connection with His Majesty's Coronation	...	...	...	1,802
TOTAL—Voted ...	2,600	4,000	4,100	4,351
DETAILED ACCOUNT No. 57-G. **MISCELLANEOUS.** **G.—Miscellaneous Durbar charges.**				
G.-1.—DURBAR PRESENTS.				
Grant at the disposal of the Revenue Commissioner	...	200	200	
Grant at the disposal of M. S. G.	2,000	2,000	2,000	
TOTAL—Voted ...	2,000	2,200	2,200	1,701
DETAILED ACCOUNT No. 57-H. **MISCELLANEOUS.** **H.—Books and Periodicals.**				
Sind Government's share of the total cost on account of the supply of unofficial publications and news-papers to the High Commissioner for India.	1,000	1,000	...	...
TOTAL—Voted ...	1,000	1,000	..	...
DETAILED ACCOUNT No. 57-I. **MISCELLANEOUS.** **I.—Charges in England.**				
HIGH COMMISSIONER FOR INDIA.				
Books and periodicals ... ... Voted ...	...	...	...	...
TOTAL—Voted ...	...	...	...	...

CAPITAL ACCOUNT OF IRRIGATION NOT CHARGED TO REVENUE. (a) 68.—Construction of Irrigation Works.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
			Rs.	Rs.	Rs.	Rs.
Charges in India—(b)						
(1) PRODUCTIVE	Barrage ...	*Charged* ...	*80,000*	*1,30,200*	*81,200*	*95,417*
		Voted ...	11,27,300	19,92,300	11,15,200	13,38,513
	Non-Barrage ...	*Charged* ...	*17,700*	*20,500*	*23,800*	*23,118*
		Voted ...	4,25,400	5,21,600	5,57,200	4,76,189
(2) UNPRODUCTIVE		*Charged* ...	*1,600*	*3,500*	*1,100*	*2,089*
		Voted ...	38,800	88,500	23,900	43,045
Charges in England—						
(1) Productive	Barrage ...	*Charged* ...	*4,600*	*15,900*	*36,500*	*9,439*
		Voted ...	15,100	...	4,800	12,648
	Non-Barrage ...	*Charged* ...	...	...	...	..
		Voted ...	...	...	...	..
(2) Unproductive		*Charged* ...	...	...	...	...
		Voted ...	...	...	...	...
Loss or gain by exchange...Productive	Barrage ...	*Charged* ...	...	*+50*	...	*—49*
		Voted ...	...	...	...	—65
	Non-Barrage ...	*Charged* ...	...	*+20*	...	...
		Voted ...	...	...	...	...
Unproductive		*Charged* ...	...	*+10*	...	...
		Voted ...	...	...	...	...
Interest on capital outlay on the Lloyd Barrage Unified System		*Charged* ...	*3,87,000*	*12,19,000*	*3,78,000*	*—11,07,699*
Deduct—Receipts on capital account utilised to meet interest charges...		*Charged* ...	*—3,87,000*	*—12,19,000*	*—3,78,000*	...
Deduct—Surplus Receipts on capital account available for repayment of debt		*Charged* ..	*—4,55,000*	*—2,89,900*	*—4,41,800*	*—5,26,938*
Deduct—Recovery from the Government of India on account of expenditure on the Lloyd Barrage and Canals Construction Scheme in Nasirabad Section available for repayment of debt		*Charged* ...	*—11,000*	*—15,000*	*—11,200*	*44,252*
Rounding ... Productive ...	Barrage ...	*Charged* ...	*+400*	*—250*	*+300*	...
		Voted ...	—400	+700	...	..
	Non-Barrage ...	*Charged* ...	*—700*	*—20*	*+200*	...
		Voted ...	+600	—100	—200	...
Unproductive		*Charged* ...	*+400*	*—10*	*—100*	...
		Voted ...	+200	...	*+100*	...
		TOTAL ...	12,45,000	24,68,000	13,91,000	3,21,454
TOTAL ...	*Charged* ...	Barrage ...	*—3,81,000*	*—1,59,000*	*—3,35,000*	*—15,74,082*
		Non-Barrage ...	*19,000*	*24,000*	*25,000*	*25,207*
	Voted ...	Barrage ...	11,42,000	19,93,000	11,20,000	13,51,095
		Non-Barrage ...	4,65,000	6,10,000	5,81,000	5,19,234

(a) Details are available in the Public Works Issues.

(b) Including *pro rata* Charges in England debitable to this head by transfer from "50—Civil Works Provincial".

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. (a) 81.—Civil Works not charged to Revenue.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Original Works—					
Miscellaneous		17,700	35,000	35,000	30,035
Establishment	*Charged* ...	...	..	...	...
	Voted ...	300	300	300	310
Add—Establishment charges including charges in England transferred from the head "50—Civil Works."	*Charged* ...	*900*	*1,600*	*1,800*	*1,740*
	Voted ...	4,200	8,000	8,200	7,041
Tools and Plant		...	...	...	...
Add—Tools and Plant charges transferred from the head "50—Civil Works." ...		160	300	300	218
Charges in England	*Charged* ...	...		...	...
	Voted ...	...		...	...
	Charged ...	...		...	...
	Voted ...	...		...	...
Loss or gain by exchange	*Charged* ...	...		...	...
	Voted ...	...		...	...
Rounding ...	*Charged* ...	*+100*	*+400*	*+200*	...
	Voted ...	—360	+400	+200	...
Total ...		23,000	46,000	46,000	39,344
TOTAL ...	*Charged* ...	*1,000*	*2,000*	*2,000*	*1,740*
	Voted ...	22,000	44,000	44,000	37,604

(a) Details are available in the Public Works Issues.

82.—Other Provincial Works not charged to Revenue.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
		Rs.	Rs.	Rs.	Rs.
"Land Revenue."					
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges		41,000	200	4,000	2,022
Establishment	*Charged* ...	...	...	...	*117*
	Voted ...	1,200	1,800	...	1,396
Tools and plant		...	...	...	16
Deduct—Receipts of a capital nature		—3,00,000	—2,47,000	—2,50,000	—1,25,480
Refunds		...	...	1,000	...
For rounding		—200	...	...	...
Total ...		—2,58,000	—2,45,000	—2,45,000	—1,21,929
TOTAL ...	*Charged* ...	...	...	...	*117*
	Voted ...	—2,58,000	—2,45,000	—2,45,000	—1,22,046
83.—Payments of Commuted Value of Pensions.					
83.—Payments of Commuted Value of Pensions—					
Payments of Commuted Value of Pensions	*Charged* ...	*20,000*	*18,000*	*15,000*	*30,384*
	Voted ...	2,00,000	1,90,000	2,00,000	1,99,099
Deduct—					
Amount financed from ordinary revenue (*vide* page 173)	*Charged* ...	*—20,000*	*—18,000*	*—15,000*	*—3,570*
	Voted ...	—2,00,000	—1,90,000	—2,00,000	—16,161
Capital portion written back to revenue	*Charged* ...	...	—32,000	*—2,000*	...
	Voted ...	...	—3,07,000	—15,000	—6,809
Total ...	*Charged* ...	*—20,000*	*—50,000*	*—17,000*	*—3,570*
	Voted ...	—2,00,000	—4,97,000	—2,15,000	—22,970
TOTAL ...		...	—3,39,000	—17,000	2,02,943
	Charged ...	...	—32,000	*—2,000*	*26,814*
	Voted ...	...	—3,07,000	—15,000	1,76,129
85.—Payments to Retrenched Personnel.					
(1) Civil (Non-Commercial)—					
Gratuity	Voted ...	...	...	...	104
(2) Irrigation—Joint Establishment—Public Works—					
Gratuity	Voted ...	...	...	...	...
Deduct—Repayments out of revenue—					
(a) Expenditure transferred to "XVII—Irrigation, etc., Works for which Capital Accounts are kept—Working expenses."	Voted ...	...	...		...
(b) Amount written back to "55.—Superannuation, etc." ...	Voted ...	—1,000	—3,000	—3,000	—9,253
TOTAL—	Voted ...	—1,000	—3,000	—3,000	—9,149

DEBT HEADS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A.—Debt raised in India—				
III.—Loans from the Central Government—				
(a) Lloyd Barrage	4,66,000	3,92,000	4,53,000	16,43,000
(b) Other consolidated debt—				
(i) Portion of principal of the instalment towards repayment of advances for commuted value of pensions ...	...	3,39,000	17,000	7,62,955
(ii) Do. do. payments to retrenched personnel ...	1,000	3,000	3,000	
(iii) Do. do. other purposes	3,72,000	16,000	3,38,000	
TOTAL—*Charged* ...	8,39,000	7,50,000	8,11,000	24,05,955
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	4,24,000	6,60,000	5,47,000	5,32,525
Contributory Provident Fund	...	51,000	...	24,704
TOTAL	4,24,000	7,11,000	5,47,000	5,57,229
DEPOSITS NOT BEARING INTEREST.				
Famine Relief Fund—				
A.—Famine Relief Fund—				
Transfers to the Revenue Account	...	...	...	...
Loss on realisation of securities	...	...	...	...
B.—Investment of Account—				
Purchase of securities*	...	49,000	...	11,89,443
TOTAL	...	49,000	...	11,89,443

DEBT HEADS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.—*contd.*				
Depreciation Reserve Fund—Government Presses	2,000	5,000	5,000	166
Transfers from Famine Relief Fund				
Deposits of Local Funds—				
District Local Funds	45,64,000	45,64,000	45,21,000	43,94,667
Municipal Funds	11,75,000	11,75,000	14,07,000	13,33,542
Other Funds	23,86,000	23,93,000	22,67,000	23,62,057
TOTAL ...	81,25,000	81,32,000	81,95,000	80,90,266
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	3,55,000	3,55,000	5,04,000	4,78,186
Civil Courts' Deposits	17,05,000	17,05,000	17,00,000	17,40,552
Criminal Courts' Deposits	26,000	26,000	30,000	24,962
Personal Deposits	71,62,000	71,62,000	69,76,000	73,08,212
Forest Deposits	48,000	48,000	38,000	35,444
Public Works Deposits	5,22,000	5,22,000	5,29,000	5,30,410
Trust Interest Funds...	50,000	50,000	49,000	56,960
Deposit account of the receipts under the Public Conveyance Act ...	...	45,000	30,000	31,587
Deposits for work done for public bodies or individuals... ...	...	...	1,000	330
Municipa Taxes on Government residential buildings	...	...	...	...
Unclaimed Deposits in the General Provident Fund	2,000	2,000	4,000	2,308
Unclaimed Deposits in the Contributory Provident Fund... ...	...	...	...	...
Deposits of fees received by Government servants for work done for private bodies	3,000	3,000	3,000	4,934
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	6,000	6,000	11,000	5,848
TOTAL ...	98,79,000	99,24,000	98,75,000	1,02,19,733

DEBT HEADS—*contd.*	Budget Estimate, 1939-49.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.—*concld.*				
Other Accounts—				
Subventions from Central Road Fund	16,83,000	9,67,000	10,77,000	4,18,587
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—	...			
Grant for economic development and improvement of rural areas—				
(i) Grant to the Revenue Commissioner	75,000	40,000	40,000	311
(ii) Grant to the Assistant Director of Industries	9,000	7,200	9,000	3,745
(iii) Grant to the Director of Agriculture	13,200	13,000	13,000	9,090
Grant for the scheme for co-operative training and education ...	7,300	6,800	6,000	10,525
Grant for small-scale woollen industry	16,100	10,000	16,000	...
Rounding	+ 400	...	...	...
TOTAL ...	1,21,000	77,000	84,000	23,671
Deposit Account of grants made by the Imperial Council of Agricultural Research—	...			
(i) Economic enquiry into the cost of production in the principal cotton and sugarcane tracts in India	...	...	...	33,548
(ii) Scheme for improvement of marketing in India	17,300	20,000	20,000	
(iii) Scheme for the appointment of Disease Investigation Officer ...	8,600	8,000	8,000	
Rounding	+ 100	...	...	...
TOTAL ...	26,000	28,000	28,000	33,548
Deposit Account of grants from the Central Government for the Development of Handloom Industries	9,000	7,000	10,000	7,708
Central Cotton Committee Research Fund	34,000	63,000	63,000	67,635
Fund for Sind Buildings	5,00,000	50,000	...	20,875
TOTAL, Other Accounts ...	23,73,000	11,92,000	12,62,000	5,72,024

DEBT HEADS.—*concld.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
ADVANCES NOT BEARING INTEREST.		Rs.	Rs.	Rs.	Rs.
Advances Repayable—					
Civil Advances—					
Advances for the purchase of passages	Voted ...	...	...	...	240
Objection book advances	Voted ...	2,29,000	2,29,000	1,10,000	1,81,244
Medical supplies for Military Department	...	...	...	...	*70*
Advances for repayment of refunds of revenue and deposits.	Voted ...	1,000	1,000	1,000	548
Public Works Advances	Voted ...	9,000	9,000	21,000	13,078
Other Advances	Voted ...	...	...	...	...
Special Advances	Voted ...	...	...	...	...
Forest Advances	...	*1,19,000*	*1,19,000*	*1,21,000*	*1,15,333*
Total ...		3,58,000	3,58,000	2,53,000	3,10,513
Permanent Advances—					
Permanent Advances, Civil	Voted ...	3,000	3,000	2,000	2,145
Accounts with the Government of Burma	...	...	...	*1,000*	...
Accounts with the Reserve Bank	...	*1,26,000*	*1,26,000*	*3,000*	*8,847*
Total, Advances ...		4,87,000	4,87,000	2,59,000	3,21,505
TOTAL ...	...	*2,45,000*	*2,45,000*	*1,25,000*	*1,24,250*
	Voted ...	2,42,000	2,42,000	1,34,000	1,97,255
SUSPENSE.					
Suspense Accounts—					
Suspense Account	...	*44,000*	*44,000*	*10,000*	*10,003*
Central Accounts Office—Reserve Bank Suspense ...	...	*2,43,03,000*	*2,43,03,000*	*19,00,000*	*1,61,89,681*
Cash Balance Investment Account	...	*10,00,00,000*	*9,27,58,000*	*1,85,60,000*	*7,18,54,324*
Recoveries of Service Payments	...	*1,25,000*	*1,25,000*	*1,00,000*	*1,25,338*
Departmental Adjusting Account	...	*5,000*	*5,000*	...	*—206*
Total ...		*12,44,77,000*	*11,72,35,000*	*2,05,70,000*	*8,81,79,140*
Cheques and Bills	...	*3,06,000*	*3,06,000*	*3,13,000*	*3,05,690*
Departmental and similar Accounts—					
Civil Departmental Balances (Civil and P. W.) ...	...	*11,000*	*11,000*	*18,000*	*13,890*
Total, Suspense ...	...	*12,47,94,000*	*11,75,52,000*	*2,09,01,000*	*8,84,98,720*

DEBT HEADS.—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accounts, 1937-38.
	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	...	...	...	...
Loans to District and other Local Fund Committees ...	...	...	...	...
Loans to Land-holders and other Notabilities	...	...	...	...
Advances to Cultivators	31,000	22,000	34,000	19,390
Advances under Special Laws	...	...	...	...
Miscellaneous Loans and Advances	5,000	2 05,000	10,000	6,00,000
Total ...	36,000	2,27,000	44,000	6,19,390
Loans to Government Servants—				
House building advances	...	4,000	...	14,486
Advances for the purchase of motor cars... ...	15,000	15,000	25,000	26,908
Advances for the purchase of other conveyances ...	5,000	5,000	6,000	5,840
Passage Advances	...	...	...	...
Other Advances	...	...	...	...
Total ...	0,000	24,000	31,000	47,234
TOTAL—Voted ...	56,000	2,51,000	75,000	6,66,624
REMITTANCES.				
Other Local Remittances—				
Cash Remittances between treasuries	*3,07,40,000*	*3,07,40,000*	*3,44,42,000*	*3,36,07,049*
Forest Remittances	*9,23,000*	*9,23,000*	*8,06,000*	*9,07,650*
Public Works Remittances—	...	...	...	...
Remittances into Treasuries	*7,48,000*	*7,48,000*	*8,98,000*	*8,79,435*
Public Works Cheques	*60,91,000*	*60,91,000*	*56,89,000*	*56,27,800*
Other Remittances	*11,80,000*	*11,80,000*	*8,00,000*	*13,32,958*
Transfers between Public Works Officers	*7,92,000*	*7,92,000*	*3,50,000*	*7,37,406*
Miscellaneous Remittances	...	*3,51,000*	*6,79,000*	*4,20,217*
Total ...	*4,04,74,000*	*4,08,25,000*	*4,36,64,000*	*4,35,12,515*
Remittances by Bills—				
Remittance Transfer Receipts—Local	*25,53,000*	*25,53,000*	*76,45,000*	*52,00,837*
Adjusting account between Central and Provincial Governments ...	*99,94,000*	*99,94,000*	*1,93,83,000*	*1,97,40,220*
Inter-provincial Suspense Accounts	*36,000*	*36,000*	*27,000*	*33,265*
Total Remittances—*Charged* ...	*5,30,57,000*	*5,34,08,000*	*7,07,19,000*	*6,84,86,837*

APPENDICES.

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Summary of Appendices.

No. of Appendix.	Particulars.	Reference to Appendix.	Budget Estimate, 1939-40.			Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.			Remarks.
			Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Expenditure in England (High Commissioner for India).		*2,12,400*	93,300	3,05,700	*2,70,500*	1,69,100	4,39,600	*2,58,700*	1,73,800	4,32,500	*2,09,535*	1,14,909	3,24,444	
2	Expenditure in England (Secretary of State for India).		...	2,700	2,700	*18,800*	1,400	20,200	*15,400*	2,700	18,100	...	620	620	
	Total ...		*2,12,400*	96,000	3,08,400	*2,89,300*	1,70,500	4,59,800	*2,74,100*	1,76,500	4,50,600	*2,09,535*	1,15,529	3,25,064	

APPENDIX No. I.

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1939-40. Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
8.—PROVINCIAL EXCISE.				
Leave and Deputation Salaries, etc.	50	...	3,000	3,000
Sterling Overseas Pay				
Total, 8—Provincial Excise ...		...	3,000	3,000
10.—FOREST.				
Leave and Deputation Salaries, etc.	55	...	...	...
Sterling Overseas Pay		7,000	...	7,000
Total, 10—Forest ...		7,000	...	7,000
25.—GENERAL ADMINISTRATION.				
OTHER CHARGES.				
Stores	85	...	...	...
Leave and Deputation Salaries, etc.		...	...	...
Sterling Overseas Pay		29,900	...	29,900
Allowances, etc., to selected candidates for the Indian Civil Services ...		7,000	...	7,000
Local Governments share of the cost of High Commissioner's establishment		...	20,000	20,000
Total, 25—General Administration ...		36,900	20,000	56,900
27.—ADMINISTRATION OF JUSTICE.				
Leave and Deputation Salaries, etc.	94	3,500	3,300	6,800
Sterling Overseas Pay		2,200	...	2,200
Total, 27—Administration of Justice ...		5,700	3,300	9,000
28.—JAILS AND CONVICT SETTLEMENTS.				
Leave and Deputation Salaries, etc.	104	...	7,400	7,400
Sterling Overseas Pay		700	2,000	2,700
Total, 28—Jails and Convict Settlements ...		700	9,400	10,100
29—POLICE.				
Leave and Deputation Salaries, etc.	116	...	1,300	1,300
Sterling Overseas Pay		30,800	...	30,800
Total, 29—Police ...		30,800	1,300	32,100
Carried over ...		81,100	37,000	1,18,100

(High Commissioner for India).

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	6,796	6,796
...	...	...	...	...	...	...	250	250
...	...	...	...	...	..	...	7,046	7,046
...	...	...	...	...	...	...	...	...
5,000	...	5,000	5,700	...	5,700	5,090	...	5,090
5,000	...	5,000	5,700	..	5,700	5,090	...	5,090
...	100	100	...	100	100	106	46	152
...	...	...	...	...	...	...	...	...
29,160	...	29,160	30,400	..	30,400	27,632	...	27,632
8,440	...	8,440	9,700	...	9,700	8,681		8,681
...	20,000	20,000	...	17,800	17,800	...	18,787	18,787
37,600	20,100	57,700	40,100	17,900	58,000	36,419	18,833	55,252
20,200	...	20,200	17,700	3,200	20,900	24,053	...	24,053
3,900	...	3,900	...	...	...	767	...	767
24,100	...	24,100	17,700	3,200	20,900	24,820	...	24,820
4,300	...	4,300	...	...	...	...	5,865	5,865
300	4,000	4,300	700	4,000	4,700	730	4,203	4,933
4,600	4,000	8,600	700	4,000	4,700	730	10,068	10,798
...	5,900	5,900	...	2,300	2,300	11	3,586	3,597
23,600	...	23,600	18,700	...	18,700	21,322	...	21,322
23,600	5,900	29,500	18,700	2,300	21,000	21,333	3,586	24,919
94,900	30,000	1,24,900	82,900	27,400	1,10,300	88,392	39,533	1,27,925

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Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1939-40 Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Brought forward ...		*81,100*	37,000	1,18,100
37.—EDUCATION.				
Leave and Deputation Salaries, etc. ...	127	...	3,500	3,500
Sterling Overseas pay ...		...	...	...
Total, 37—Eduction ...		...	3,500	3,500
38.—MEDICAL.				
Leave and Deputation Salaries, etc. ...	136	...	...	...
Sterling Overseas pay ...		*10,320*	...	10,320
For rounding ...		*—20*	...	—20
Total, 38—Medical ...		*10,300*	...	10,300
39.—PUBLIC HEALTH.				
Stores ...	145	...	...	...
Leave and Deputation Salaries, etc. ...		...	...	...
Sterling Overseas Pay ...		*800*	..	800
Total, 39—Public Health ...		*800*	...	800
40.—AGRICULTURE.				
Leave and Deputation Salaries, etc. ...	154	...	12,800	12,800
		...	12,800	12,800
41.—VETERINARY.				
Leave and Deputation Salaries, etc. ...	157	...	...	...
Sterling Overseas Pay ...		*4,800*	...	...
Other charges ...		...	..	...
Total, 41—Veterinary ...		*4,800*	...	4,800
47.—MISCELLANEOUS DEPARTMENTS.				
Leave and Deputation Salaries, etc. ...	168	...	800	800
Total, 47 Miscellaneous Departments ...		...	800	800
50.—CIVIL WORKS.				
Leave and Deputation Salaries, etc. ...	169	*57,480*	960	58,440
Sterling Overseas Pay ...		*21,320*	1,600	22,920
Other charges ...		...	...	...
Stores ...		...	1,500	1,500
Rounding ...		...	40	40
Total, 50—Civil Works ...		*78,800*	4,100	82,900
Carried over ...		*1,75,800*	58,200	2,34,000

(High Commissioner for India)—contd.

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
94,900	30,000	1,24,900	*82,900*	27,400	1,10,300	*88,392*	39,533	1,27,925
...	800	800	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	800	800	...	...	...	...	...	...
...	...	...		...	...		...	
4,300	...	4,300	...	...	...	*64*	...	64
9,200	...	9,200	*10,300*	...	10,300	*7,530*	...	7,530
...	...	...	...	...	...	...	...	...
		...		...	...	...	...	
13,500	...	13,500	*10,300*	...	10,300	*7,594*	...	7,594
...	...	...	...	...	...	...	171	171
4,300	...	4,300	*2,360*	2,100	4,460	...	...	...
300	...	300	*740*	...	740	*730*	...	730
4,600	...	4,600	3,100	2,100	5,200	*730*	171	901
3,600	...	3,600				...	21	21
3,600	...	3,600				...	21	21
11,550	...	11,550	*11,400*	...	11,400	...	...	...
2,450	...	2,450	*4,800*	...	4,800	*4,800*	...	4,800
...	100	100	...	...	...	...	...	...
14,000	100	14,100	*16,200*	...	16,200	*4,800*	...	4,800
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
86,800	8,100	94,900	*64,160*	3,100	67,260	*39,541*	473	40,014
			36,540	...	36,540	*36,788*	1,123	37,911
						1,526	377	19,103
3,200	2,000	5,200	...	4,000	4,000	...	34,251	34,256
...	...	...	...	...	...	...	...	...
90,000	10,100	1,00,100	*1,00,700*	7,100	1,07,800	*77,855*	36,224	1,14,079
2,20,600	41,000	2,61,600	*2,13,200*	36,600	2,49,800	*1,79,371*	75,959	2,55,320

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1939-40. Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Brought forward ...		*1,75,800*	58,200	2,34,000
55.—SUPERANNUATION ALLOWANCES AND PENSIONS.				
Superannuation and retired allowances—General	173	*32,000*	4,000	36,000
Pensions under I. C. S., Family Pension Regulations		...	...	...
Passage Gratuties		...	...	...
Total, 55.—Superannuation Allowances and Pensions ...		*32,000*	4,000	36,000
56.—STATIONERY AND PRINTING.				
Stores	174	...	16,000	16,000
Total, " 56—Stationery and Printing " ...		...	16,000	16,000
68.—CONSTRUCTION OF IRRIGATION WORKS, ETC.				
Leave Deputation Salarie, etcs.	181	*4,600*	15,100	19,700
Sterling Overseas Pay		...	...	...
68—Construction of Irrigation Works ...		*4,600*	15,100	19,700
GRAND TOTAL ...		*2,12,400*	93,300	3,05,700

(*High Commissioner for India*)—concld.

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,20,600	41,000	2,61,600	2,13,200	36,600	2,49,800	1,79,371	75,959	2,55,320
34,000	4,000	38,000	4,000	4,000	8,000	20,725	4,910	25,635
...	...	...	5,000	...	5,000	...	...	...
...	...	...	...	...	...	...	...	...
34,000	4,000	38,000	9,000	4,000	13,000	20,725	4,910	25,635
...	1,24,100	1,24,100	...	1,28,400	1,28,400	...	21,402	21,402
...	1,24,100	1,24,100	...	1,28,400	1,28,400	...	21,402	21,402
15,900	...	15,900	36,500	...	36,500	8,682	8,971	17,653
...	...	...	...	4,800	4,800	757	3,677	4,434
15,900	...	15,900	36,500	4,800	41,300	9,439	12,648	22,087
2,70,500	1,69,100	4,39,600	2,58,700	1,73,800	4,32,500	2,09,535	1,14,909	3,24,444

APPENDIX No. II.

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1939-40.		
		Charged.	Voted.	Total.
	Page.	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION.				
OTHER CHARGES.				
University Subvention	85	...	...	...
Leave Salaries		...	...	...
Total, 25—General Administration ...		...	...	...
27.—ADMINISTRATION OF JUSTICE.				
Provision for possible expenditure in connection with criminal appeal cases	94	...	2,700	2,700
Total, 27.—Administration of Justice ...		...	2,700	2,700
GRAND TOTAL ...		...	2,700	2,700

(*Secretary of State for India*).

Revised Estimate, 1938-39.			Budget Estimate, 1938-39.			Accounts, 1937-38.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...
18,800	...	18,800	*15,400*	...	15,400	...	...	...
18,800	...	18,800	*15,400*	...	15,400			
...	1,400	1,400	...	2,700	2,700	...	620	620
...	1,400	1,400	...	2,700	2,700	...	620	620
18,800	1,400	20,200	*15,400*	2,700	18,100	...	620	620

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KARACHI: PRINTED AT THE GOVERNMENT PRESS.

Government of Sind

FINANCE DEPARTMENT

BUDGET MEMORANDUM

FOR

1939-40

CONFIDENTIAL.

It is requested that the Budget with all its accompaniments may be treated as CONFIDENTIAL until it is laid before the Legislative Assembly.

[Price: As. 14 or 1 *s*. 6 *d*.]

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1939.

Government of Sind.

FINANCE DEPARTMENT.

BUDGET FOR 1939-40.

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STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE YEARS 1935-36 TO 1937-38.

BUDGET AND REVISED ESTIMATES FOR 1938-39.

AND

BUDGET ESTIMATES FOR 1939-40.

L (IV) 2085—1-2

No. of Account Head	Heads of Revenue			1935-36.	1936-37.	Accounts, 1937-38	1938-39, Budget Estimates	1938-39, Revised Estimates	1939-40, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation Tax.			...	...	2,50	...	3,00	3,00
V	Salt			...	...	...	...	...	...
VII	Land Revenue			31,45	40,57	33,29	31,52	29,50	31,04
VIII	Provincial Execis			32,35	34,95	37,48	31,00	34,90	34,98
IX	Stamps			17,73	18,85	17,74	17,37	17,05	17,00
X	Forest...			6,80	7,28	8,30	7,08	8,45	6,98
XI	Registration			1,94	2,01	2,12	2,00	1,99	2,02
XII	Receipts under Motor Vehicles Acts ...			1,61	1,81	2,04	2,00	2,05	2,00
XIII	Other taxes and duties			2,71	2,88	2,90	2,89	3,05	3,34
	Total ...				1,08,35	1,06,37	93,86	99,99	1,00,36
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Works for which capital accounts are kept.			43,08	86,37	67,33	54,12	65,57	67,05
XVIII	Works for which no capital accounts are kept.			8,49	3,58	3,48	3,38	3,42	3,42
	Total ...				89,95	70,81	57,50	68,99	70,47
	Debt Service.								
XX	Interest				3,70	5,13	3,87	5,82	4,70
	Total ...				3,70	5,13	3,87	5,82	4,70
	Civil Administration.								
XXI	Administration of Justice			1,87	2,12	2,29	2,04	2,04	2,14
XXII	Jails and Convict Settlements ...			91	90	90	90	1,00	91
XXIII	Police			74	75	83	85	1,01	1,06
XXVI	Education			1,44	1,17	1,42	1,12	1,34	1,30
XXVII	Medical			1,45	1,58	1,57	1,51	1,50	1,68
XXVIII	Public Health			54	67	54	54	65	1,07
XXIX	Agriculture			42	98	1,47	2,34	2,48	2,60
XXX	Veterinary			1	1	8	8	10	10
XXXI	Co-operation			33	32	32	31	30	28
XXXII	Industries			7	67	65	86	76	86
XXXVI	Miscellaneous Departments ...			17	20	20	18	28	19
	Total ...			...	9,37	10,27	10,73	11,46	12,19
	Civil Works.								
XXXIX	Civil Works			4,10	3,37	6,43	12,27	12,61	23,33
	Total ...			..	3,37	6,43	12,27	12,61	23,33
	Miscellaneous.								
XLIV	Receipts in aid of Superannuation ...			1,02	1,07	91	98	93	87
XLV	Stationery and Printing			27	23	23	19	19	19
XLVI	Miscellaneous			45	40	53	77	73	1,12
	Total ...			...	1,70	1,67	1,94	1,85	2,18
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
XLIX	Grant-in-aid from Central Government.				1,08,00	1,10,00	1,05,00	1,05,00	1,05,00
L	Miscellaneous Adjustments between the Central and Provincial Governments...				...		...	...	...
	Total ...				1,08,00	1,10,00	1,05,00	1,05,00	1,05,00
	Extraordinary Items.								
LI	Extraordinary Receipts			74,26	75,91	81,35	75,50	59,82	65,00
	Total, Revenue ...				4,00,35	3,92,03	3,60,67	3,65,54	3,83,23

No. of Account Head	Heads of Revenue			1935-36	Accounts, 1936-37	Accounts, 1937-38.	1938-39, Budget Estimates	1938-39, Revised Estimates	1939-40, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits, etc., heads.								
	Public Debt—Loans from the Central Government.				...	...	...	...	...
	Unfunded Debt—								
	State Provident Funds				51,60	9,73	10,04	9,70	10,00
	Deposits bearing interest—								
	Famine Relief Fund				75	6	33	33	34
	Deposits not bearing interest—								
	Appropriation for reduction or avoidance of debt.				2,99	7,47	3,38	16	3,72
	Depreciation Reserve Fund—Government Presses.				4	4	6	6	10
	Transfers from Famine Relief Fund...				...	...	...	...	...
	Deposits of Local Funds... ...				15,69	80,31	82,98	77,25	77,25
	Departmental and Judicial Deposits—								
	Civil Deposits...				20,45	1,02,16	98,77	97,69	97,40
	Other Accounts—								
	Subventions from Central Road Fund.				4,94	7	5,15	2,22	16,83
	Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.				10	6	84	16	1,21
	Deposit Account of grants made by the Imperial Council of Agricultural Research.				11	32	28	26	26
	Deposit Account of grants from the Central Government for the Development of Hand-loom Industry.				9	16	8	12	8
	Central Cotton Committee Research Fund.				2	68	63	63	34
	Fund for Sind Buildings				...	16,21	...	...	...
	Advances				...	2,83	2,60	4,41	4,41
	Suspense				—4,73	7,40,34	3,19,00	11,79,61	12,47,81
	Loans and Advances by Provincial Government.				5,41	5,66	6,38	12,06	6,13
	Remittances				...	6,89,61	7,11,41	5,36,51	5,32,34
	Total, Debt Heads ...				97,46	16,55,71	12,41,93	19,21,17	19,98,22
	Total, Receipts* ...				4,97,81	20,47.74	16,02,60	22,86,71	23,81,45
	Opening Balance				1,25,61	1,48,73	29,87	26,68	18,98
	GRAND TOTAL ...				6,23,42	21,96,47	16,32,47	23,13,39	24,00,43

*

———			1935-36.	Accounts, 1936-37.	Accounts, 1937-38.	1938-39, Budget.	1938-39, Revised.	1939-40, Budget.
Ordinary Revenue ...				4,00,35	3,92,03	3,60,67	3,65,54	3,83,23
Capital Receipts ...				...	...	...	...	...

No. of Account Head.	Heads of Expenditure.			1935-36	Accounts, 1936-37	Accounts, 1937-38.	1938-39, Budget Estimates	1938-39, Revised Estimates.	1939-40, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
7	Land Revenue			12,90	18,24	17,58	17,56	17,61	17,36
8	Provincial Excise			3,28	3,29	3,46	3,28	3,67	5,24
9	Stamps			39	40	43	42	42	42
10	Forest			3,27	3,66	3,53	3,68	3,55	3,59
11	Registration			79	79	81	84	87	87
12	Charges on account of Motor Vehicles Act.			11	13	14	16	16	16
13	Other taxes and duties			4	5	5	6	6	9
	Total ...				26,56	26,00	26,00	26,34	27,73
	Irrigation Revenue Account.								
17	Interest on works for which capital accounts are kept—Irrigation Works.				1,59,48	1,44,86	1,29,71	1,21,45	1,29,31
18	Other Revenue Expenditure Financed from Ordinary Revenues—								
	A.—Irrigation Works (P. W.) ...			12,10	5,74	3,88	5,05	6,11	4,80
	B.—Navigation, Embankment and Drainage Works (P. W.).			...	...	...	...		...
	A.—Irrigation Works (Civil) ...			13	2	...	...		...
18 (1)	Other Revenue Expenditure financed from Famine Relief Fund.			...	...	...	...		...
	Total ...				1,65,24	1,48,74	1,34,76	1,27,56	1,34,11
	Irrigation Capital Account (charged to Revenue).								
19	Construction of Irrigation Works—								
	A.—Financed from Famine Relief Fund.				...	...	...	...	...
	B.—Financed from Ordinary Revenues.				...	...	...	...	...
	Total ...				...	...	...	...	...
	Debt Services.								
22	Interest on Debt and other obligations .				4,75	−2,47	1,44	1,24	1,23
23	Appropriation for reduction or avoidance of debt.				2,99	7,47	3,38	16	3,72
	Total ...				7,74	5,00	4,82	1,4	4,94

No. of Account Head.	Heads of Expenditure.			1935-36	Accounts, 1936-37	Accounts, 1937-38.	1938-39, Budget Estimates.	1938-39, Revised Estimates.	1939-40, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Civil Administration.								
25	General Administration			19,63	21,39	22,30	23,71	23,61	24,94
27	Administration of Justice			11,01	11,94	12,78	12,37	13,12	12,73
28	Jails and Convict Settlements			5,33	6,18	6,37	6,31	6,37	6,51
29	Police			37,25	39,14	39,93	40,05	40,59	40,36
30	Ports and Pilotage			1	1	1	2	2	1
37	Education			27,04	27,55	30,02	30,64	30,62	31,39
38	Medical			6,52	7,20	7,34	7,90	7,95	8,13
39	Public Health			1,85	2,07	2,34	2,59	2,63	2,67
40	Agriculture			3,86	5,97	7,59	8,63	8,31	8,80
41	Veterinary			80	90	1,03	1,21	1,21	1,35
42	Co-operation			95	1,13	1,24	1,14	1,34	1,25
43	Industries			48	59	87	1,50	1,08	1,48
47	Miscellaneous Departments			15	32	34	54	50	35
	Total ...				1,24,39	1,32,16	1,36,61	1,37,35	1,39,97
	Civil Works.								
50	Civil Works...			10,99	12,38	21,30	29,86	27,59	42,70
	Total ...				12,38	21,30	29,86	27,59	42,70
	Miscellaneous.								
54	Famine—								
	A—Famine Relief			...	...	...	20	...	...
	B—Transfers to Famine Relief Fund ...			...	53	...	...	...	...
55	Superannuation Allowances and Pensions .			8,26	15,09	16,38	16,77	20,36	18,21
55-A	Commutation of Pensions financed from Ordinary Revenue			54	38	20	2,15	2,08	2,20
56	Stationery and Printing			77	3,57	2,78	4,88	4,82	3,48
57	Miscellaneous			4,84	4,16	2,82	3,07	3,03	3,01
	Total ...				23,73	22,18	27,07	30,29	26,90

No. of Account Head.	Heads of Expenditure.			1935-36	Accounts, 1936-37.	Accounts, 1937-38.	1938-39, Budget Estimates.	1938-39, Revised Estimates.	1939-40, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
62	Miscellaneous adjustments between the Central and Provincial Governments ...				...	...	...	...	...
	Total ...				...	...	...	...	...
	Extraordinary Items.								
63	Extraordinary Charges...			−1	...	...	...	...	...
	Total ...			−1	...	...	...	...	..
	Total Expenditure met from Revenue ...				3,60,04	3,55,38	3,59,12	3,50,53	3,76,35
	Capital Account not charged to Revenue.								
68	Construction of Irrigation Works ...			62,18	−1,72	3,21	13,91	24,68	12,45
81	Civil Works not charged to Revenue ..			1,95	1,72	39	46	46	23
82	Other Provincial Works not charged to Revenue.			−1,85	−3,79	−1,22	−2,45	−2,45	−2,58
83	Payment of Commuted value of Pensions ...			1,89	1,36	2,03	−17	−3,39	...
85	Payments to Retrenched Personnel ..			1	−9	−9	−3	−3	−1
	Total ...				−2,52	4,32	11,72	19,27	10,09

No. of Account Head.	Heads of Expenditure.			1935-36	Accounts, 1936-37	Accounts, 1937-38	1938-39, Budget Estimates.	1938-39, Revised Estimates.	1939-40, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits, etc., Heads.								
	Public Debt—Loans from the Central Government.				1,12,21	24,06	8,11	7,50	8,39
	Unfunded Debt—								
	State Provident Funds				...	5,57	5,47	7,11	4,24
	Deposits bearing interest—								
	Famine Relief Fund				...	11,89	...	49	...
	Deposits not bearing interest—								
	Appropriation for reduction or avoidance of debt.				...	...	...	...	...
	Depreciation Reserve Fund—Government Presses.				4	...	5	5	2
	Transfers from Famine Relief Fund ...				...	...	...	...	...
	Deposits of Local Funds				...	80,99	81,95	8,132	81,25
	Departmental and Judicial Deposits—Civil Deposits				32	1,02,20	98,75	99,24	98,79
	Other Accounts—								
	Subventions from Central Road Fund ...				1,54	4,19	10,77	9,67	16,83
	Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.				37	24	84	77	1,21
	Deposit Account of grants made by the Imperial Council of Agricultural Research.				11	33	28	28	26
	Deposit Account of the grants from the Central Government for the Development of the Hand-loom Industry.				...	8	10	7	9
	Central Cotton Committee Research Fund				...	68	63	63	34
	Fund for Sind Buildings				...	21	...	50	5,00
	Advances				2,01	3,21	2,59	4,87	4,87
	Suspense				—1	8,84,99	2,09,01	11,75,52	12,47,94
	Loans and Advances by Provincial Government.				58	6,67	75	2,51	56
	Remittances				...	6,84,87	7,07,19	5,34,08	5,30,57
	Total, Debt, etc., Heads ...				1,17,17	18,10,09	11,26,49	19,24.61	20,00,36
	Total Capital and Debt, etc., Heads ...				1,14,65	18,14,41	11,38,21	19,43,88	20,10,45
	TOTAL, Disbursements ...				4,74,69	21,69,79	14,97,33	22,94,41	23,86,80
	Closing Balance ...				1,48,73	26,68	1,35,14	18,98	13634
	GRAND TOTAL ...				6,23,42	21,96,47	16,32,47	23,13,39	24,00,43

—						1938-39, Budget	1938-39, Revised.	1939-40, Budget.
Met from Revenue				3,60,04	3,55,38	3,59,12	3,50,53	3,76,35
Total ...				3,60,04	3,55,38	3,59,12	3,50,53	3,76,35
Charged to Capital				—2,52	4,32	11,72	19,27	10,09
Total ...				3,57,52	3,59,70	3,70,84	3,69,80	3,86,44

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees.]

—	Total estimated cost of works included in 1939-40 Budget Estimates.			Expenditure up to 31st March 1938.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1938-39.	1939-40.	
1	2	3	4	5	6	7	8
* Lloyd Barrage and Canals Construction	22,20,72	...	22,20,72	20,61,16	21,39	12,27	(a) 39,98
Other Irrigation Works ...	79,62	...	79,62	50,20	6,34	4,84	18,24
† 81.—Civil Works...	14,81	...	14,81	(b) 12,09	46	23	(c) 1,79
Total ...	23,15,15	...	23,15,15	21,23,45	28,19	17,34	60,01

NOTE.—The statement includes all capital expenditure whether met from (a) loans or (b) from ordinary balances except expenditure under "83.—Payment of commuted value of pensions" and "85.—Payments to Retrenched Personnel".

* The figures under Lloyd Barrage and Canals Construction are exclusive of the capitalised interest charges and inclusive of the outlay on the Nasirabad Section of the Lloyd Barrage Project taken over by the Government of India. The figures in columns 2, 4 and 5 are inclusive of the capital receipts to the end of 1935-36. From 1936-37 these receipts have been excluded, as from that year they are being utilsed for the service of the Lloyd Barrage debt.

† Includes expenditure on capital account on the development of the Artillery Maidan, Karachi.

(a) The balance of 85,92 represents anticipated savings under drainage and protective works, land acquisition for watercourses, etc.

(b) The establishment and tools and plant charges for the years prior to 1931-32 have been worked out approximately on the basis of the actuals for 1931-32.

(c) The balance of 24 represents anticipated savings.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees.)

——	Debt outstanding on 1st April 1938.	Borrowings in 1938-39.	To be repaid in 1938-39.	Debt outstanding on 1st April 1939.	Borrowings in 1939-40.	To be repaid in 1939-40.	Debt outstanding on 31st March 1940.
1	2	3	4	5	6	7	8
Lloyd Barrage Proper ...	24,85,09	...	3,92	24,81,17	...	4,66	24,76,51
Other Purposes	4,18,05	...	3,58	4,14,47	...	3.73	4,10,74
Total ...	29,03,14	...	7,50	28,95,64	...	8,39	28,87,25

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STATEMENT D.

Statement showing the debt charges of the Lloyd Barrage Unified System.

(In thousands of Rupees.)

Year.	Outstanding debt of the Lloyd Barrage (Proper) on 1st April.	Borrowed capital of the merged and superseded canals including pre-reform outlay on Lloyd Barrage project	Total debt of the Lloyd Barrage Unified System on 1st April.	Debt Charges.					Sources from which the debt charges are financed.						
				Interest.			Principal repayment of the debt of the Lloyd Barrage Proper.	Total debt charges.	From revenue receipts.			From capital receipts.			From borrowed money.
				Interest on the outstanding debt of the Lloyd Barrage (Proper).	Interest on the borrowed capital of the merged and superseded canals (column 3.)	Total interest.			Land sales.	Net revenue of the Lloyd Barrage Unified System.	Total.	Recovery of capital outlay on the Nasirabad Section of the Lloyd Barrage.	Other capital receipts.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1936-37 (Actuals)	25,33,62	2,45,93	27,79,55	1,18,56	8,91	1,27,47	32,10	1,59,57 (A)	75,91	76,55	1,52,46	1,16	5,95	7,11	Nil.
1937-38 (Actuals)	25,01,52	2,45,93	27,47,45	1,16,71	9,84	1,26,55	16,43	1,42,98	81,34	56,26	1,37,60	44	5,27	5,71	Nil.
1938-39 (Revised)	24,85,09	2,45,93	27,31,02	1,15,82	9,84	1,25,66	3,92	1,29,58	59,82	54,16	1,13,98	15	15,09	15,24	Nil.
1939-40 (Budget)	24,81,17	2,45,93	27,27,10	1,15,65	9,84	1,25,49	4,66	1,30,15	64,50	57,12	1,21,62	11	8,42	8,53	Nil.

(A) The excess of receipts over the debt charges has been utilised for repayment in 1938-39.

STATEMENT E.

Pro forma Account showing the Financial position of the Sind Government under the various sections of Accounts for the years 1936-37 to 1939-40.

(In thousands of rupees.)

Year.	Revenue Account.				Capital Account.						*Loans and Advances by Provincial Government.				Balances in various Funds.											Cumulative effect of—				
	Receipts.	Disbursements.	Surplus or deficit of the year.	Balance.	Loans for Capital Works.	Disbursements.	Deficit or surplus of the year.	Balance.	Artillery Maidan receipts for the year.	Balance.	Recoveries.	Advances.	Deficit or surplus of the year.	Balance.	State Provident Funds.*	Famine Relief Fund.	Depreciation Fund.	Subventions from Central Road Fund.	Rural Areas Improvement Fund.	Grant from the Imperial Council of Agricultural Research.	Grant for the Development of Handloom Industry.	Fund for Sind Buildings.	Total balance in all Funds.	Minimum balance with the Reserve Bank and in the Treasuries.	Deposits of Local Funds.*	Civil Deposits.*	Advances.*	Suspense.*	Remittances.	Total balance on all Accounts. (Columns 5, 9, 11, 15 and 24 to 30.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Opening Balance on 1st April 1936.	...	...	...	3,16	...	...	..	96,92	...	...	...	...	...	...	...	11,25	11	8,16	1,05	4	5	...	20,66	...	..	18	...	4,69	...	1,25,61
1936-37 (Actuals) .	4,00,35	3,60,04	40,31	43,47	...	33,46	—33,46	63,46	3,79	3,79	5,42	19	5,23	5,23	...	12,00	11	11,56	78	4	14	...	24,63	8,00	...	15	...	...	..	1,48,73
1937-38 (Actuals) .	3,92,03	3,55,38	36,65	80,12	...	23,00	—23,00	40,46	1,22	5,01	5,66	6,67	—1,01	4,22	4,16	16	15	7,45	61	2	22	16,00	28,77 (a) 87	8,00	—60	11	—38	—1,44,65	4,75	26,68
1938-39 (Revised) .	3,65,54	3,50,53	15,01	95,13	...	28,19	—28,19	12,27	2,45	7,46	12,06	2,51	9,55	13,77	6,75	...	16	...	...	...	27	15,50	22,68	8,00	—4,67	—1,44	—84	—1,40,56	7,18	18,98
1939-40 (Budget) .	3,83,23	3,76,35	6,88	1,02,01	...	17,34	—17,34	—5,07	2,58	10,04	6,13	56	5,57	19,34	12,51	34	24	...	...	...	26	10,50	23,85	8,00	—8,67	—2,83	—1,30	—1,40,69	8,95	13,63

* The figures do not take into account the balances utilised for repayment of the Debt due to the Central Government on 31st March 1937.

(a) Represents balance of receipts available for the service of the Barrage Debt in 1937-38 not utilised for repayment in that year. It has since been paid in September 1938.

Schedule of Demands for grants for expenditure for the year 1939-40 submitted to the vote of the Legislative Assembly under Sub-Section (2) of Section 79 of the Government of India Act, 1935, and Estimates of expenditure charged upon the Revenues of the Province.

[Figures in thousands of rupees.]

Number of Demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	
				Charged.	Voted.
		A.—EXPENDITURE FROM REVENUE.			
1	Honourable the Revenue Minister.	Land Revenue	7 Land Revenue ...	*11*	17,25
2	Do. ...	Provincial Excise	8 Provincial Excise ...	*17*	5,07
3	Do. ...	Stamps	9 Stamps	...	42
4	Do. ...	Forest	10 Forest	*62*	2,97
5	Do. ...	Registration	11 Registration ...	...	87
6	Honourable the Finance Minister.	Charges on account of Motor Vehicles Acts	12 Charges on account of Motor Vehicles Acts ...	...	16
7	Honourable the Revenue Minister.	Other Taxes and Duties	13 Other Taxes and Duties	...	9
	Honourable the Finance Minister.	Interest on works for which Capital Accounts are kept.	17 Interest on works for which Capital Accounts are kept—Irrigation Works	*1,29,31*	...
8	Honourable the Minister for Public Works Department.	Irrigation	XVII—Works for which Capital Accounts are kept—Working Expenses	*3,97*	61,85
9	Do. ...	Do.	18 Other Revenue Expenditure financed from ordinary revenues ...	*18*	4,62
	Honourable the Finance Minister.	Debt Service	22 Interest on Debt and other obligations ...	*1,22*	...
	Do. ...	Do.	23 Appropriation for Reduction or Avoidance of Debt	*3,72*	...
10	Do. ...	General Administration	25 General Administration.	*6,90*	18,04
11	Do. ...	Administration of Justice	27 Administration of Justice	*3,95*	8,78
12	Do. ..	Jails and Convict Settlements ...	28 Jails and Convict Settlements	*11*	6,40
13	Do. ...	Police	29 Police	*2,81*	37,55
	Do. ...	Ports and Pilotage	30 Ports and Pilotage ...	*1*	...
14	Do. ...	Education	37 Education ...	*2*	31,37
15	Honourable the Minister for Public Works Department.	Medical	38 Medical	*65*	7,48
16	Do. ...	Public Health	39 Public Health ...	*13*	2,54
17	Honourable the Revenue Minister.	Agriculture	40 Agriculture ...	...	8,80
18	Do. ...	Veterinary	41 Veterinary ..	*24*	1,11
19	Do. ...	Co-operation	42 Co-operation ...	*19*	1,06
20	Honourable the Finance Minister.	Industries	43 Industries... ...	...	1,48
21	Do. ...	Miscellaneous Departments	47 Miscellaneous Departments	...	35
22	Honourable the Minister for Public Works Department.	Civil Works	50 Civil Works ...	*3,39*	39,31
23	Honourable the Finance Minister.	Superannuation allowances and pensions.	55 Superannuation allowances and pensions ...	*7,99*	10,22
24	Do. ...	Commutation of Pensions financed from ordinary revenue	55-A Commutation of Pensions financed from ordinary revenue ...	*20*	2,00
25	Do. ...	Stationery and Printing	56 Stationery and Printing.	...	3,48
26	Do. ...	Miscellaneous	57 Miscellaneous ...	...	3,01
			Total, Revenue Section ...	*1,65,89*	2,76,28
		B.—Expenditure charged to Capital.			
27	Honourable the Minister for Public Works Department.	Construction of Irrigation, etc., Works ...	68 Construction of Irrigation, etc., Works ...	*—3,62*	16,07
28	Do. ..	Civil Works not charged to Revenue ...	81 Civil Works not charged to Revenue ...	*1*	22
29	Honourable the Revenue Minister.	Other Provincial works not charged to Revenue	82 Other Provincial works not charged to Revenue.	...	1
			Total, Capital Section ...	*—3,61*	16,30
		C.—Expenditure under Debt, Deposits and Advances.			
	Honourable the Finance Minister.	Public Debt	Public Debt	*8,39*	
30	Do. ...	Advances not bearing Interest ...	Advances not bearing Interest	...	2,42
31	Do. ...	Loans and Advances by Provincial Government.	Loans and Advances by Provincial Government.	...	56
			Total, Debt Section ...	*8,39*	2,98
			Grand Total ...	*1,70,67*	2,95,56

INTRODUCTORY NOTE.

The main financial changes resulting from the introduction of Provincial Autonomy were described in detail in the notes to the budgets for 1937-38 and 1938-39 and particular attention was invited to the arrangements sanctioned for the consolidation and repayment of the debt owed by the Province. As this question is of such outstanding importance to Sind, it is proposed to begin this note by summarising the debt position to date.

2. *The Debt Position.*—On the 1st April 1937 Sind's debt to the Central Government stood at a total figure of Rs. 2,927 lakhs, the amount being made up of :—

(*a*) Rs. 2,501 lakhs borrowed since 1921 for the construction of the Lloyd Barrage and Canals Construction Project, and

(*b*) Rs. 426 lakhs borrowed for all other purposes.

By the 1st April 1938 this debt had been reduced to—

(*a*) Rs. 2,485 lakhs, and

(*b*) Rs. 418 lakhs.

According to the revised estimate for the current year these debt figures on the 31st March 1939 will stand at :—

(*a*) Rs. 2,481 lakhs, and

(*b*) Rs. 414 lakhs.

It will be seen that we do not expect to make much progress towards debt reduction during the current year in regard to (*a*). In fact we are making none from the revenues of 1938-39 as there has been a marked decline in receipts from land sales in the Barrage area and because the total land revenue collections are estimated to be less than in the two preceding years. The 4 lakhs of capital we are repaying arise from a credit of 3 lakhs paid on account by the Khairpur State to the Government of India in anticipation of the pending arbitration award and from an amount of just under 1 lakh of net receipts from the Barrage in 1937-38 which should have been paid to the Government of India in that year, but which remained unadjusted in the accounts until later. As for (*b*) the smaller amount of debt reduction, *i.e.*, 4 lakhs as compared with 8 lakhs in the previous year, is due to the fact that in the first year of the repayment programme of the consolidated debt, interest had only to be paid for nine months whereas in the current year it is payable for the full year. This means that in 1938-39 a larger proportion of the annual equated instalment of approximately 20 lakhs is on account of interest and a smaller proportion on account of capital. From now on, the interest portion of the annual equated instalment will decrease and the capital portion will grow larger. As, however, the total amount of the instalment remains the same until the consolidated debt is cleared, this gradual change in the proportion of interest to capital has no effect upon our finances. To return to (*a*), the position is disappointing. In 1936-37, which, however, was not a normal year as five instalments of Land Revenue were collected, Sind was able to repay 32 lakhs of the capital of the Barrage debt and in 1937-38 some 16 lakhs, whereas in the current year the estimates show that the net Barrage receipts are barely equal to the 1938-39 interest charges. This is a bad omen for 1942-43 when the Province must begin the repayment of the debt remaining at the beginning of that year according to the programme described in paragraph 2 of the Introductory Note of the current Budget Memorandum, and when any difference between the total net receipts of the Barrage and the demands of the repayment programme will be a charge against the general revenues of Sind.

3. *Famine Relief Fund.*—The balance of the Fund on the 31st March 1938 was Rs. 12,05,884-7-9 and during the financial year, the net receipts on account of interest amounted to Rs. 32,628-2-11. It has been decided that the surplus amount in the fund over and above the minimum balance of rupees

12 lakhs should, if circumstances so permit, not be diverted to any other purpose till the balance in the fund amounts to at least Rs. 15 lakhs. In accordance with this decision, the accrued interest has been invested in Central Government securities. The closing balance of the fund on the 31st March 1939 will be Rs. 12,38,512-10-8 as follows :—

		Rs.	as.	ps.
(i) Cash	... ...	77	13	8
(ii) Purchase price of securities of the face value of Rs. 12,38,000	... ...	12,38,434	13	0
Total	...	12,38,512	10	8

During the year 1938-39, no expenditure has so far been incurred from the Fund.

4. *Share in the proceeds of Income Tax.*—As anticipated in the Memorandum at page 14 of the current year's Budget Book, the Central Government were able to make a distribution of the proceeds of this tax to the Provinces in respect of the year 1937-38. The amount first received by Sind for that year was Rs. 2,50,000 and as the result of the final accounts for 1937-38, it is anticipated that a further sum of Rs. 78,000 will be credited to Sind during the current year. For the year 1938-39, the share of this Province is estimated to be Rs. 2,28,000 and for 1939-40 at approximately Rs. 3,20,000. This anticipated increase in 1939-40 is expected to follow from the passing of the new Income Tax Act and the adoption of the Slab System of assessment. As a measure of precaution, however, the share of Sind is placed at Rs. 3 lakhs and this amount has been entered in the Budget Estimates for 1939-40.

5. *Ways and Means.*—From the 1st April 1938 full responsibility was assumed by this Province regarding the financing of its Ways and Means programme. No difficulty has so far been experienced in conducting these operations and all balances not immediately required for day to day expenditure are being regularly invested in Treasury Bills of the Government of India. It is anticipated that during the current financial year, the estimated receipts on account of interest on Treasury Bills will amount to about Rs. 3 lakhs.

6. *The Motor Vehicles Taxation Act.*—In paragraph 6 of the Note to the Budget Memorandum for the current year, attention was invited to the fact that the Government of India were preparing a new Motor Vehicles Act which would render it necessary for Sind to legislate, in the manner all other provinces in India have done, for a Motor Vehicles Taxation Act, which would enable graduated taxes to be raised to replace the income now derived from the existing registration fees. The Motor Vehicles Bill, prepared by the Government of India, will come into force from the 1st July 1939. It is, therefore, now necessary to enact as soon as possible a Motor Vehicles Taxation Act for Sind. A draft Bill has been prepared and will be introduced in the Sind Legislative Assembly in the near future. It has been assumed in framing the budget that the Bill will be passed.

7. In view of the provisions of section 136 of the Government of India Act and paragraph 4 of the India and Burma (Transitory Provisions) Order, 1937, it was found necessary to enact a measure providing that the proceeds of any tax, cess, fee, fine or penalty or other sums as were required by or under any law as in force immediately before the 1st day of April 1937 to be credited or paid to the funds of a local authority shall, as from the 1st day of April 1939 and after making all such deductions as were required to be made by or under such law, be paid to such local authority out of the revenues of the Province and that all such sums payable shall be charged on the revenues of the Province. The requisite Bill has been passed by the Sind Legislative Assembly and is now awaiting the assent of His Excellency the Governor.

8. *The year 1938-39.*—In the Introductory Note to the current year's budget, the cash opening balance for 1938-39 was estimated to be Rs. 5,66,000 made up as in column (ii) of the statement below:—

(In thousands of rupees, *i.e.*, 000 omitted.)

Particulars.	Opening balance as estimated at the time of framing the 1938-39 budget estimate.	Opening balance as per actuals of 1937-38.
1	2	3
Loan Savings	33,72	40,46
Famine Relief Fund	17	16
Road Development Fund	5,62	7,45
Press Depreciation Fund	14	15
Deposits of Local Funds	39	– 60
Civil Deposits	–5,17	+11
Other Accounts	15	24
State Provident Fund Deposits	2,78	4,16
Advances	–1	–38
Deposit Account of grants for the improvement of rural areas.	1	61
Remittances	4,22	4,75
Suspense	–1,09,58	–1,44,65
Free balance	73,22	89,35
Total ...	5,66	1,81

According, however, to the final accounts figures for 1937-38, the actual opening balance was as shown in column (iii) and a comparison of the two columns (ii) and (iii) shows some important variations between the estimated and the accounts figures. The balances of loan savings and of the Road Development Fund increased owing to the expenditure on capital works and on the Road Development Scheme being smaller than was anticipated, and the balance under Civil Deposits improved because deposits were higher and withdrawals lower than expected. Similarly, receipts under State Provident Funds were higher and disbursements lower than budgeted for. The large rise under the head "Suspense" was due to the fact that we were able to keep more money invested in Treasury Bills at the close of the year than we originally thought possible. The important difference, however, is the rise of Rs. 16 lakhs in our free balance. This increase was largely due to the fact that the fall in cotton prices did not affect our land revenue and our revenues generally to the extent feared at the time the current budget was under consideration. Land Revenue proved to be Rs. 9 lakhs more than the budget estimate, Excise receipts were up by Rs. 4 lakhs, Forest revenue by Rs. 1 lakh and in addition we received, after the budget was passed, Rs. 2½ lakhs as our share of income tax receipts from the Government of India. The increase under land revenue was mainly in the Barrage area and much of it went automatically towards repayment of the Barrage debt but the remainder and the other increases together with some reductions in expenditure have gone to the free balance. Sind had, therefore, apart from the Famine Relief Fund, the Building Fund and the minimum bank and treasury balances, a free balance of Rs. 89,35,000 at the beginning of the year.

The opening cash balance was then Rs. 1,81,000 and apart from the Famine Relief Fund, the Province held in addition Rs. 16 lakhs in the Building Fund, Rs. 8 lakhs consisting of the minimum deposit of Rs. 5 lakhs with the Reserve Bank and Rs. 3 lakhs being the minimum working balance in the District Treasuries plus approximately Rs. 144 lakhs in Treasury Bills.

According to the Revised estimates, the position at the end of the year is expected to be as follows :—

	In thousands of rupees, *i.e.*, 000 omitted.
Loan Savings	12,27
Famine Relief Fund	—
Road Development Fund	—
Press Depreciation Fund	16
Deposits of Local Funds	—4,67
Civil Deposits	—1,44
Other Accounts	27
State Provident Funds	6,75
Advances repayable	—84
Deposit Account of grants for the improvement of rural areas	—
Remittances	7,18
Free balance	1,16,36
Fund for buildings	15,50
Minimum balance with Reserve Bank and in Treasuries ...	8,00
Total ...	1,59,54

Out of this amount of Rs. 1,59,54,000, it is expected that a sum of Rs. 1,40,56,000 will be in suspense mainly on account of our investments in Treasury Bills. The closing cash balance for 1938-39 is therefore expected to be Rs. 18,98,000.

With reference to the item of Loan Savings, it may here be stated that the estimated capital expenditure during 1939-40 on Barrage and non-Barrage projects is Rs. 17,34,000. To meet this charge, loan savings of Rs. 12,27,000 only are available and consequently Rs. 5,07,000 must be found from another source. The amount is relatively small and it would be premature at this stage to consider raising further loan money even if our general position warranted such a course. It is, therefore, proposed to finance such capital expenditure in 1939-40 as cannot be covered by the balance of loan money to our credit from revenue. The position can be reviewed at the time of framing the budget for 1940-41, a further estimate then made of the probable extent of future capital expenditure, and a decision arrived at as to the steps which should be taken to finance it.

The above table shows that our free balance is estimated to improve by the close of the year to Rs. 1,16,36,000. The estimated improvement of Rs. 27,01,000 is due to increases anticipated under certain revenue heads and to savings of about one lakh expected under expenditure heads. The details are as follows :—

	Omitting 000
Income Tax	3,00
Excise	4,00
Interest	2,00
Forest and other heads	3,50
Savings anticipated in expenditure heads	1,00
Increase anticipated in receipts over disbursements under Provincial Loans and Advances	9,50
Receipts from Artillery Maidan during 1938-39 ...	2,45
Estimated revenue surplus of the year 1938-39 at the time of framing that year's budget estimates ...	1,55
Total ...	27,00

9. *The year 1939-40.*—The estimated cash opening balance for 1939-40 including the minimum balances with the Reserve Bank and in the Treasuries, is Rs. 18,98,000 and besides this cash balance, the Province will possess Central Government Securities of the face value of Rs. 12,38,000 in the Famine Relief Fund and approximately Rs. 140 lakhs of Government of India Treasury Bills. Against these assets there is the general liability in respect of the decentralised balances referred to in paragraph 4 of the Introductory Note to the Budget of 1937-38 and there are certain other specific liabilities. But the nature of these liabilities is such that the free balance can for all practical purposes be regarded as a truly free balance.

To ignore for the moment the amount of Rs. 5,07,000, which it is calculated will be required to complete the 1939-40 programme of capital expenditure, the estimates for the revenue section of the budget are :—

	Rs.
Revenue Receipts	3,83,23,000
Expenditure debitable to revenue ...	3,76,35,000
Revenue Surplus	6,88,000

It will be seen, therefore, that in the ordinary course we should be able to find the amount of Rs. 5,07,000 from revenue without encroaching upon our free balance.

A list of the more important items directed towards the development and social welfare of the Province is given below :—

		In round thousand. Rs.
(1)	Extension of compulsory Primary Education ...	35,000
(2)	Grants to Local Bodies for extension of Primary Education for Girls	27,000
(3)	Extension of the Training College, Hyderabad ...	13,000
(4)	Facilities for the education of Harijan children ...	9,000
(5)	Grants for starting eight more grant-in-aid dispensaries	12,000
(6)	Appointment of Lady Doctors at Dadu, Nawabshah and Mirpurkhas	2,000
(7)	Appointment of 5 more Sind Subordinate Medical Service Officers	3,000
(8)	Provision of anti-rabic treatment at all the Civil Hospitals except Karachi and Hyderabad ...	2,000
(9)	Re-opening of the Willingdon Cattle Farm, Malir ...	10,000
(10)	Opening of an Agricultural Institution at Sakrand	19,000
(11)	Opening of two itinerary and one grant-in-aid Veterinary dispensaries	5,000
(12)	Providing six additional Scholarships at the Bombay Veterinary College	1,000
(13	Appointment of a Fisheries Superintendent and establishment of a Fish Curing Yard in Karachi...	8,000
(14)	Family Budget Inquiry among the working classes of Karachi	2,000
(15)	Subsidy for the use of improved types of bullock carts	7,000
(16)	Grants to—	
	(i) Ida Rieu Poor Welfare Association, Karachi...	11,000
	(ii) Mrs. Parpatibai Awatsing Sanatorium, Jherruck	1,000
	(iii) Sind Provincial Branch of the Indian Red Cross Society	2,000
	(iv) St. John's Ambulance Association, Karachi...	1,000
	(v) Henderson Blind Relief Association ...	4,000
	(vi) Larkana Municipality for anti-larva treatment of the Ghar Canal	2,000

Besides, increased budget allotments have been made for the Civil Hospitals including the Mental Hospital at Hyderabad and a provision of Rs. 45,000 has been made for rural reconstruction.

10. The above paragraphs which show that not only is our revenue for 1939-40 expected to cover our revenue expenditure for the year but also to meet Rs. 5 lakhs of capital expenditure may perhaps give an unduly favourable impression as to the state of our finances. If so, a reference to the opening paragraph, which deals with the debt position, should quickly remove it. The real position is extremely unsound. The Barrage revenues show no sign of being able to cope with the redemption of the Barrage debt and the position in 1942-43 is likely to be a desperate one. There is still considerable expenditure required to complete the Barrage and for non-Barrage irrigation works and the Province is taking on liabilities in the way of provision for education, medical relief, etc., at a rate much faster than revenues are improving. We are committed to guaranteeing a debenture issue to stabilise the position of the Sind Provincial Co-operative Bank. There is the guarantee to find in respect of the Khadro-Nawabshah Railway which incidentally will now be Rs. 60,000 instead of Rs. 40,000 owing to the revised alignment and there will be further liabilities in respect of such projects. And the provision of Rs. 15,000 made in the budget for the recurring charges of the Agricultural institution at Sakrand will rise to an annual charge of Rs. 54,000 in a full year.

C. B. B. CLEE,
Financial Secretary to Government.

11th February 1939.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV.—Taxes on Income other than Corporation Tax.

Revenue.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Extimate, 1939-40.
IV.—Taxes on Income other than Corporation Tax..	2,50	..	3,00	3,00

1. With the introduction of Provincial Autonomy, the share of income-tax payable to the Provinces is regulated by the provisions of section 138 of the Government of India Act, 1935, read with paragraphs 5 and 6 of the Government of India (Distribution of Revenues) Order, 1936.

2. Out of an amount of 3,28 due from the Government of India as Sind's share of income-tax receipts for 1937-38; 2,50 was credited in that year. The balance of 78, together with the current year's share estimated at 2,20 will be credited during the current year. The revised estimate is accordingly taken at 3,00. The next year's estimate is based on the information furnished by the Government of India.

VII AND 7.—LAND REVENUE.

Revenue.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Ordinary Revenue	1,62,42	1,51,20	1,56,00	1,60,00
Recoveries of overpayments	1	6	1	1
Sale proceeds of Waste Lands and Redemption of Land Tax.	...	...	...	...
Miscellaneous	75	75	75	46
Recoveries on acconnt of Survey and Settlement Charges.	7	30	5	20
Collection of payments for services rendered ...	37	22	22	18
Deduct—Portion of land revenue due to irrigation etc., for which Capital Accounts are kept. *Deduct*—Portion of land revenue due to irrigation, etc., for which no Capital Accounts are kept.	–1,28,06	–1,18,48	–1,25,28	–1,27,56
Total—Land Revenue ...	35,56	34,05	31,75	33,29
Deduct—Refunds	–2,27	–2,53	–2,25	–2,25
Total ...	33,29	31,52	29,50	31,04

Expenditure.

	Accounts 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Charges of Administration	4,63	4,58	4,63	4,47
Survey, Settlement and Record Operations ...	16	23	23	18
Land Records	12,61	12,63	12,63	12,59
Charges on account ef Encumbered Estates ...	8	1	1	1
Assignments and Compensations	11	11	11	11
Charges in England	...	...	...	...
Total ...	17,59	17,56	17,61	17,36

Revenue.

3. *Ordinary Revenue.*—The receipts recorded under this head include the portion of land revenue due to irrigation, which is subsequently transferred to the irrigation heads (XVII and XVIII). The increase under this head in the revised estimate of the current year over the budget estimate is due to the fact that the land revenue receipts have proved to be slightly better than was expected at the time of framing the budget. It is also expected that a further increase will be realised next year.

4. *Miscellaneous, Recoveries on account of Survey and Settlement Charges and Collection of payments for services rendered.*—The receipts under these heads are of a fluctuating nature.

5. *Portion of Land Revenue due to Irrigation.*—The revised estimate includes an additional transfer of 2,56 to the irrigation heads on account of interest on the sale proceeds of occupancy rights which was not taken into account in the budget estimate of the current year.

7. *Refunds.*—This is a fluctuating item.

VIII AND 8.—PROVINCIAL EXCISE.

Revenue.

—	Accounts 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Country spirits	18,18	14,00	16,07	15,00
Country fermented liquor	26	33	27	20
Malt liquors	14	13	11	12
Wines and spirits (Foreign liquor other than beer, medicated wine and commercial spirits).	5,29	4,50	5,31	4,90
Receipts from Commercial spirits, including denatured spirits and medicated wines.	43	25	37	30
Opium	5,03	4,50	5,10	4,80
Hemp and other drugs	6,89	6,50	6,62	6,60
Fines, Confiscations and Miscellaneous ...	2,30	1,81	2,14	9
Collection of payments for services rendered ..	6	1	5	1
Recoveries of overpayments	...	...	...	...
Receipts from Distillery	...	...	...	4,00
Total ...	38,58	32,03	36,04	36,02
Deduct—Refunds	—1,10	—1,03	—1,14	—1,04
Total ...	37,48	31,00	34,90	34,98

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised. Estimate, 1938-39.	Budget Estimate, 1939-40.
District charges	2,00	1,92	1,99	1,86
Cost of Opium supplied to Provincial Excise Department.	1,11	1,07	1,39	1,10
Compensations	25	25	25	25
Charges in England	7	...	...	3
Leave and Pension contribution on account of I. C. S. Officers payable to the Bombay Government.	3	4	4	...
Distilleries	...	...	...	2,00
Total ...	3,46	3,28	3,67	5,24

Revenue.

6. *Country spirits.*—The increase in the revised estimate for 1938-39 as compared with the sanctioned estimate for that year is due to the revision of the still head duty rates on liquor. The decrease in the next year's estimate as compared with the current year's revised estimate is due to anticipated fall in the consumption of liquor.

7. *Wines and spirits, etc.*—The increase in the current year's revised estimate over the sanctioned estimate for that year is mainly due to the revision of vend fee rates and license fee on trade and import licenses, conversions of certain hotels into refreshment rooms and increase in the fees levied on the actual sales of foreign liquor in clubs during the current year. The next year's estimate is kept slightly higher than the current year's in view of the actuals for 1937-38.

8. *Opium.*—The increase in the current year's revised estimate under this head is partly due to anticipated increased consumption of opium during the year, and partly to better realisations from the bids received at the time of auction. The next year's estimate is kept slightly higher than the current year's in view of the actuals for 1937-38 and the anticipated increase during the current year.

9. *Hemp and other Drugs.*—The increase in the current year's revised estimate is due to the increase in the consumption of Ganja, and in the duty on Charas and better bids at the auctions. The next year's estimate follows the current year's revised estimate.

10. *Fines, Confiscations and Miscellaneous.*—The increase in the current year's revised estimate represents the increase in the ' gain on liquor ' consequent on the reduction in the supply rates. The decrease in the next year's estimate is chiefly due to the fact that the receipts representing ' gain on liquor ' will, from that year, be transferred to a new minor head " Receipts from Distilleries ", mentioned below.

11. *Receipts from Distilleries.*—This is a new minor head which is being opened from 1939-40, to record the receipts from the licensees on account of the cost of liquor sold to them from the Kotri Distillery. Up to the end of the current year the sale proceeds as well as the payments made to the Distillery Contractors are being accounted for under the debt head " Miscellaneous Cash Remittances ". From the next year the receipts and payments will be exhibited under the heads " VIII and 8.—Provincial Excise " respectively. The estimate of 4,00 is made up of 2,00 on account of ' sale of spirits ' and 2,00 on account of ' gain on liquor '.

Expenditure.

12. *District Charges.*—The increase under this head in the revised estimate as compared with the budget estimate is due to (i) the entertainment of " Special Excise Parties " for checking smuggling and illicit distillation and (ii) increase in the pay of the Superintendent of Salt and Excise, who became entitled to the senior scale of pay applicable to the I.C.S., partly counterbalanced by savings caused by the transfer of the cost of staff working at the Salt Works in Sind from 8-Excise (Provincial) to 5-Salt (Central). The decrease in the next year's estimate is mainly due to the transfer of the cost of the staff working at the Salt Works in Sind to the Central Estimates.

13. *Cost of Opium supplied to Provincial Excise Department.*—The increase in the current year's estimate over the sanctioned estimate is due to an anticipated increase in the consumption of opium during the year. The next year's estimate follows the current year's sanctioned estimate.

14. *Charges in England.*—The next year's estimate, under this head represents the leave salary payable to an officer of the Excise Department proceeding on leave to England.

15.—*Leave and Pension Contribution on account of I. C. S. Officers payable to the Bombay Government.*—In accordance with the revised accounting procedure the leave contribution, of the Superintendent is being provided for under the minor head " District Executive Establishment " under the major head " 8.—Provincial Excise " and the pension contribution under the major head " 55—Superannuation Allowances and Pensions ", with effect from the next year.

16. *Distilleries.*—According to the revised accounting procedure the payments made to the contractors of the Kotri Distillery for the supply of spirit are to be provided for under this head.

IX AND 9.—STAMPS.

Revenue.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
A—Non-Judicial.				
Sale of other non-Judicial stamps	10,47	10,32	9,91	9,93
Duty on impressing documents	5	5	5	5
Fines and penalties	5	5	4	4
Miscellaneous	18	...	...	1
Total ...	10,75	10,42	10,00	10,03
Deduct—Refunds ...	—12	—12	—14	—12
Total—A—Non-Judicial ...	10,63	10,30	9,86	9,91
B—Judicial.				
Court fees realised in stamps	7,16	7,11	7,22	7,13
Fines and penalties ...	...	...	...	...
Miscellaneous	...	...	...	...
Total ...	7,16	7,11	7,22	7,13
Deduct—Refunds ...	—5	—4	—3	—4
Total—B—Judicial ...	7,11	7,07	7,19	7,09
GRAND TOTAL ...	17,74	17,37	17,05	17,00

Expenditure.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
9—STAMPS.				
A—Non-Judicial—				
Superintendence	9	7	7	...
Charges for the sale of stamps	16	15	14	15
Cost of stamps supplied from Central Stamp Stores.	5	4	5	5
Total—A—Non-Judicial ..	30	26	26	20
B—Judicial—				
Superintendence	5	7	7	...
Charges for the sale of stamps	7	7	7	7
Cost of stamps supplied from Central Stamp Stores.	1	2	2	1
Total—B—Judicial ...	13	16	16	8
C—General—				
Superintendence	...	...	...	14
Grand Total ...	43	42	42	42

Revenue.

17. *A—Non-Judicial.*—The decrease in the revised estimate as compared with the budget estimate of 1938-39 is the result of several Provident Fund Societies having gone into liquidation.

Expenditure.

18. The provisions under " Superintendence " which in previous years was shown under " A—Non-Judicial " and " B—Judicial " has been shown under a separate minor head under " C—General " in the budget estimate of 1939-40.

X AND 10.—FOREST.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Timber and other produce removed from the forests by Government agency	6	10	5	6
Timber and other produce removed from the forests by consumers or purchasers	7,47	6,31	7,65	6,23
Drift and waif wood and confiscated forest produce...	..	...	1	1
Miscellaneous	80	70	77	71
Total ...	8,33	7,11	8,48	7,01
Deduct—Refunds	—3	—3	—3	—3
Total ...	8,30	7,08	8,45	6,98

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
General Direction	...	...	...	...
Conservancy and Works	26	31	26	30
Establishment	3,21	3,31	3,23	3,21
Interest on Capital	1	1	1	1
Charges in England	5	5	5	7
Total ...	3,53	3,68	3,55	3,59

Revenue.

19. *Timber and other produce removed from the forests by Government agency.*—The decrease of 5 in the revised estimate of 1938-39 as compared with the budget estimate of that year is due to the fact that all the areas put up for sale were disposed of by contract and the necessity for carrying out departmental fellings did not therefore arise.

20. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase of 1,34 in the revised estimate of 1938-39 is due to (i) better realizations from sale of coupes and royalty contracts, (ii) sale of coupes on account of irrigated plantations and (iii) sale of larger erosion areas than anticipated.

The next year's budget estimate follows more or less the current year's budget estimate and takes into account possible reduction in grazing fees.

21. *Miscellaneous.*—The increase of 7 in the revised estimate of 1938-39 as compared with the budget estimate of that year is due to larger areas having been given out for cultivation than anticipated.

The next year's estimate, however, follows the current year's estimate. The receipts under this head fluctuate from year to year.

Expenditure.

22. *Conservancy and Works.*—The decrease of 5 in the revised estimate for 1938-39 as compared with the budget estimate of that year is due to the observance of economy.

The increase of 4 in the next year's budget estimate over the current year's revised mainly represents larger expenditure on the Forest Plantation Scheme.

23. *Establishment.*—The decrease in the revised estimate for 1938-39 as compared with the budget estimate of that year is due to the appointment of junior officers in the place of senior officers proceeding on leave.

The decrease of 10 in the budget estimate of 1939-40 as compared with that of the current year, is chiefly due to the transfer of the provision for pension contribution payable to the Bombay Government on account of officers of the joint Bombay-Sind Cadres, to the head " 55—Superannuation etc. ".

XI AND 11.—REGISTRATION.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Fees for registering documents	2,08	1,97	1,97	1,99
Fees for copies of registered documents ...	3	2	2	2
Miscellaneous	2	2	2	2
Total ...	2,13	2,01	2,01	2,03
Deduct—Refunds	—1	—1	—2	—1
Total ...	2,12	2,00	1,99	2,02

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Superintendence	10	9	11	11
District Charges	71	75	76	76
Total ...	81	84	87	87

Expenditure.

24. The increase in the revised estimate is due to (i) the creation of an appointment of a Sub-Registrar, IV Grade, for the office of the Inspector-General of Registration, (ii) the grant of special pay to the Inspector of Registration for performing the duties of the Head Assistant in addition to his own and (iii) the absence of provision under leave salary under both "Superintendence" and "District Charges".

XII AND 12.—MOTOR VEHICLES ACTS.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Buedgt Estimate, 1939-40.
Receipts under the Indian Motor Vehicles Acts ...	2,04	2,00	2,05	2,00
Deduct—Refunds	...	...	...	...
Total ...	2,04	2,00	2,05	2,00

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Charges of collection	14	16	16	16

Revenue.

25. The increase in the revised estimate of 1938-39 as compared with the budget estimate of that year is due to the increasing use of motor vehicles.

26. The decrease in the next year's estimate as compared with the revised estimate for 1938-39 is due to the fluctuating nature of the receipts.

XIII AND 13.—OTHER TAXES AND DUTIES.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Taxes on Luxuries, including Amusements Betting and Gambling.	1,14	1,11	1,19	1,65
Receipts from Electricity Duties	1,10	1,14	1,25	1,14
Receipts from Tobacco Duties	67	64	61	55
Total ...	2,91	2,89	3,05	3,34
Deduct—Refunds	—1	..	...	...
Total ...	2,90	2,89	3,05	3,34

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Collection charges Entertainment Tax	1	1	1	3
Charges under the Electricity Acts	3	3	3	5
Charges in connection with Tobacco Duties ...	1	2	2	1
Total ...	5	6	6	9

Revenue.

27. *Taxes on Luxuries including taxes on Entertainments, etc.*—The increase in the current year's revised estimate is due to the imposition of a totalisator tax in Karachi. The increase in the next year's estimate over the current year's revised estimate is mainly due to larger receipts anticipated from the totalisator tax which will be recovered for the whole of that year.

28. *Receipts from Electricity Duties.*—The receipts under this head depend on the quantity of electric energy consumed and vary from year to year.

29. *Receipts from Tobacco Duties.*—The decrease in the revised estimate for the current year is due to smaller realisations. The next year's estimate has been taken at 55 in view of the gradual decline in collections during the past years.

Expenditure.

30. As the existing arrangements in connection with the administration of Scheduled Taxes in the town of Karachi are not considered satisfactory, it is proposed to engage an Inspector of Scheduled Taxes with a small establishment, for 1939-40, *vide* new item.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

31. Irrigation works are divided into two main categories (1) works for which Capital Accounts are kept and (2) works for which Capital Accounts are not kept. All Irrigation works, of which it is both desirable and possible to maintain accounts on a commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital Account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

32. The works for which Capital Accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

33. The initial expenditure on the construction of an irrigation project for which a Capital Account is kept is charged to the Capital Account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

34. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, establishement, tools and plant and pensionary charges, (2) indirect charges, *i. e.*, capitalised value of abatement of revenue from land occupied by works and audit charges and (3) all arrears of simple interest, if any, *i. e.*, balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge."

35. As soon as the work commences to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

36. Turning to the Sub-divisions' Productive and Unproductive Works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, *i.e.*, sum-at-charge, at 6 per cent. or at such other rate as may be fixed by Government, from time to time, the work is considered as "Productive" otherwise it is treated as "Unproductive." If any work for which a Capital Account is kept and which is classed as Productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as Unproductive succeeds in yielding for three successive years the relevant return prescribed for a Productive work, it is transferred to the Productive class.

The same principle would apply to all extensions and improvements of an existing work.

37. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, "68—Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues or from other sources outside the revenue, of which the most important is loans, but the expenditure is booked initially under the major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be one deduction in a lump-sum at the foot of the account of the major head "68" and the amounts thus deducted from this head are booked,

without details of works, under the major head "19". The head "19" is, therefore, purely a transfer head. The net total of the major head "68", after the deduction above referred to has been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the revenue account.

38. The revenue derived from irrigation works for which Capital Accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate revenue head "XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68" mentioned above.

39. In the budget estimate of revenue for Irrigation Works under the abovementioned head "XVII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated *net* revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

40. There is one more *minus* entry to be made in the budget estimate of revenue under the head "XVII" before the *net* revenue is shown and that is the "refunds of revenue."

41. The interest on the total capital expenditure met from all sources is shown under the head "17.—Interest on Works for which Capital Accounts are kept."

42. With reference to the second division of irrigation works, *viz.*, works for which *Capital Accounts are not kept*, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each. All expenditure upon such works, whether upon the construction of new works or upon extensions or improvements, or on maintenance or repairs of existing works, is accounted for under one major head "18—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating the maintenance charges as a *minus* entry under revenue from these works as in the case of commercial works, and, therefore, they are shown under the expenditure head "18". The only comparison here possible is that between the gross revenue (shown under revenue head XVIII) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous Expenditure" all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year.) The revenue earned by this class of works is shown under the revenue head "XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue of the works.

IRRIGATION WORKS.

- 68.—Capital Works.
  - (A) Irrigation Works.
    - Productive Works.
    - Unproductive Works.
  - (B) Navigation, Embankment and Drainage Works.
    - Productive Works.
    - Unproductive Works.
- 18.—Non-Capital Works.
  - (A) Irrigation Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.
  - (B) Navigation, Embankment and Drainage Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.

DEFINITIONS.—1. "*Capital works*" are works for which Capital and Revenue Accounts are kept on a commercial basis. The capital expenditure is accounted for under the head "68" and funds for the works are provided from two sources (1) Ordinary Revenues and (2) Loans or accumulated surplus revenue. Revenue realised from them is credited to the head "XVII".

2. "*Non-Capital works*" are works for which individually neither Capital nor Revenue Accounts are kept either because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

43. The Province of Sind is situated beyond the influence of the south-west and north-east monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be over-estimated. Prior to the construction of the Lloyd Barrage Scheme, nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao Canal System receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the water levels. The low water supplies in the winter reason could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river, the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £ 10,000,000.

44. From 1932 the area is Central Sind is receiving an assured supply of water from the Lloyd Barrage Canals all of which will be perennial, except the Rice, Thar and Hiral Canals. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres:—

(*a*) Area which falls under the command of the Lloyd Barrage Canals.

(*b*) Area served by the inundation canals in Upper and Lower Sind.

(*A*) LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

45. This vast project, originally estimated to cost Rs. 18.35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project is to provide an assured supply to an area of about 1,830,000 acres in British territory which has hitherto been receiving an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 3,183,000 acres. Including the Khairpur State and the Nasirabad Tahsil in British Baluchistan the annual cultivation when final development is reached will be 5,453,000 acres. The scheme consists of a Barrage across the Indus, situated about three miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North-Western Canal, the Rice Canal and the Dadu Canal. The left Bank System comprises a large new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon, and two high level canal feeders for irrigation lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal at all stages of flow of the river. The gross expenditure (direct charges) incurred on this scheme to the end of 1937-38 is about Rs. 25·63† crores. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the kharif season of 1932.

For detailed note regarding the progress of work on this scheme, see paragraphs 199—212 below.

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* According to the second revised recapitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

† This figure is exclusive of Rs. 2,50,000 paid by the Khirapur State as the share of the cost of Barrage and Rs. 1,07,97,053 paid by the Goverrment of India as share of the cost on account of irrigation in the Nasirabad Tahsil to the end of 1937-38. It does not include the total capital cost amounting to Rs. 302·9 lakhs (direct charges) of inundation canals merged in the Lloyd Barrage Unified System.

(B) INUNDATION CANALS.

46. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had fallen into disuse. It was due to the initiative of Sir Bartle Frere, then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

47. *Begari Canal.*—The first canal to be improved in 1855 was the Begari Canal which takes off from the Indus on the Right Bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 8,200 cubic feet a second at its head. The total length of main and branch canal is some 249 miles. Rs. 22·80* lakhs have been spent on this canal up to end of 1937-38.

48. *Desert Canal.*—This canal system owes its origin to Sir John Jacob. The main canal runs paralled to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the Maksudowah, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871-72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1900. The main canal has a maximum discharge of about 5,970 cubic feet a second. Rs. 27·74 lakhs have been spent on this canal up to the end of 1937-38.

49. *Unharwah.*—The Unharwah has its head some 35 miles below that of the Desert Canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884-87. Rs. 8·60 lakhs have been spent on this canal up to the end of 1937-38. It has a maximum discharge of 2,860 cubic feet a second.

50. *Sind Canal.*—This canal system constructed at a cost of Rs. 6·35* lakhs to the end of 1937-38 irrigates a portion of the Sukkur Collectorate.

51. *Mahiwah.*—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate. Rs. 14·98 lakhs have been spent on this canal up to end of 1937-38.

52. *Fuleli Canal.*—The Fuleli Canal in the Hyderabad district, the largest of the old Sind Canal Systems was opened in 1861. Including branches and distributaries, it has a total length of 1,040 miles ; the maximum discharge of the main canal at head is over 11,000 cubic feet a second and about Rs. 58·36* lakhs have been spent on it up to end of 1937-38. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

The other inundation canals, such as the Ghar, the Western Nara, the Dad and the Nasrat, have either been scrapped or short lengths thereof utilised for the Barrage Canal System. The Jamrao and the Mithrao Canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara River as a part of the Lloyd Barrage Scheme.

* These are net figures after transfer of the portion of the capital expenditure of merged canals to the Lloyd Barrage Unified System.

XVII.—IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Revenue.

53. The revenue derived from irrigation works for which Capital Accounts are kept is classified under two heads, *viz.*, (*a*) direct receipts and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and of other canal produce (*e. g.*, wood and grass), etc., while the latter head (*b*) represents the irrigation share of the land revenue.

The working expenses of the works for which Capital Accounts are kept are deducted from the total receipts under the two classifications mentioned above (which total receipts are turned "Gross revenue") in order to show the "net revenue" earned.

54. The budget and revised estimates of revenue for 1938-39, together with the actuals for 1937-38, and the budget estimate of revenue for 1939-40, are shown below :—

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Direct receipts	9,86	8,51	9,21	8,47
Portion of land revenue due to works	1,24,86	1,15,33	1,22,13	1,24,40
Gross Revenue ..	1,34,72	1,23,84	1,31,34	1,32,87
Deduct—Working Expenses	67,39	69,72	65,77	65,82
Net Revenue ...	67,33	54,12	65,57	67,05

55. The revised estimate of gross revenue compared with the budget estimate for 1938-39 shows an increase of 7,50 which is due to the progressive development of irrigation in the areas on the Barrage Canals.

56. The revised estimate of 'working expenses' compared with the budget estimate for 1938-39 shows a decrease of 3,95 which is due to strict economy in expenditure under 'Maintenance and Repairs.'

57. The decrease of 3,90 in the budget estimate of 'working expenses' for 1939-40 as compared with the budget estimate for 1938-39 is due to the smaller provision made for expenditure under 'Maintenance and Repairs' and also under 'Establishment' charges debitable to *pro-rata* this head.

The provision for 1939-40 under the head "XVII—Working Expenses" has been distributed as under :—

——	Votable.	Charged.	Total.
Works	1,37	...	1,37
Repairs	36,59	..	36,59
Establishment—			
Ordinary on *pro rata* basis	17,82	3,77	21,59
Special	4,83	...	4,83
Pensionary Charges	96	20	1,16
Tools and Plant (Ordinary)	28	...	28
Deduct – Recoveries on revenue account	...	...	...
Total ...	61,85	3,97	65,82

Details of these provisions are given in the Public Works Department Budget under the head 'XVII.'

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

Revenue.

The budget and revised estimates for 1938-39 together with the actuals for 1937-38, and the budget estimate for 1939-40 under this head are shown below :—

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	3,48	3,38	3,42	3,42

17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Expenditure	1,44,86	1,29,71	1,21,45	1,29,31

58. The capital expenditure on irrigation works has been met from (i) loans, (ii) revenue and (iii) the Famine Relief Fund. The interest payable on the borrowed money is being provided under the head "22—Interest on debt and other obligations". The head "17—Interest" is merely a *pro forma* head to indicate the interest liabilities on the total capital outlay on all irrigation works met from all sources, the credit of the amount shown as expenditure under this head being taken by deduction from the expenditure under the head "22—Interest".

59. The interest on the outlay on irrigation works other than the Lloyd Barrage Project has been calculated at 4 per cent., *i.e*, the rate being paid on the consolidated debt of the Province.

60. The budget estimate for 1938-39 was adopted as shown below :—

In respect of the Lloyd Barrage Unified System.—

Interest met from sales of land in the Barrage area ...	75,00
Interest met from the net revenue of the Lloyd Barrage Unified System	47,21
Total ...	1,22,21

In respect of other Irrigation Works.—

Interest at 4 per cent. on the capital outlay of 1,78,09 to the end of 1936-37	7,12
Interest at 4 per cent. on the estimated capital outlay of 6,38 during 1937-38	26
Interest at 4 per cent. on half the estimated capital outlay of 6,06 during 1938-39	12
Total ...	7,50
Grand Total ...	1,29,71

61. The revised estimate for 1938-39 is taken at 1,21,45 as detailed below :—

In respect of the Lloyd Barrage Unified System.—

Interest met from sales of land in the Barrage area ...	59,82
Interest met from the net revenue of the Lloyd Barrage Unified System	53,65
Interest met from the amount received from the Government of India on account of interest on the arrears of the working expenses of the Nasirabad Section of the Lloyd Barrage Project	51
Total ...	1,13,98

In respect of other Irrigation Works.—

Interest at 4 per cent. on the capital outlay of 1,83,53 to the end of 1937-38	7,34
Interest at 4 per cent. on half the estimated capital outlay of 6,34 during 1938-39	13
Total ...	7,47

The decrease of 8,23 in the revised estimate of interest charges in respect of the Lloyd Barrage Unified System is mainly due to a decrease of 15,18 in the estimated receipts from sales of land in the Barrage area counterbalanced by an increase of 6,44 in the remaining sources of revenue available for meeting the interest charges of the System.

62. The budget estimate for 1939-40 has been adopted as shown below :—

In respect of the Lloyd Barrage Unified System.—

Interest met from sales of lands in the Barrage area ...	64,50
Interest met from the net revenue of the Lloyd Barrage Unified System	57,12
Total ...	1,21,62

In respect of other Irrigation Works.—

Interest at 4 per cent. on the capital outlay of 1,83,53 to the end of 1937-38	7,34
Interest at 4 per cent. on the estimated capital outlay of 6,34 during 1938-39	25
Interest at 4 per cent. on half the estimated capital outlay of 4,84 during 1939-40	10
Total ...	7,69
Grand Total ...	1,29,31

The increase of 7,64 in the budget estimate of 1939-40 over the current year's revised estimate of interest charges in respect of the Lloyd Barrage Unified System is due to an estimated increase of 4,68 in receipts from sale of land, and of 2,96 in the net revenue of the Lloyd Barrage Unified System.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (PUBLIC WORKS DEPARTMENT).

Expenditure.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Expenditure	3,88	5,05	6,11	4,80
Total ..	3,88	5,05	6,11	4,80

63. The increase of 1,06 in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to the construction of a new head regulator over the Sind Canal in place of the partially collapsed Col. Fife Regulator, closing breaches in the Sukkur-Begari Bund and the opening of new project sub-division in the Karachi Canals Division.

64. The provision for 1939-40 has been distributed as under :—

——	Votable.	Charged.	Total.
Extensions and Improvement	94	...	94
Repairs	2,65	...	2,65
Establishment—			
Ordinary on *pro rata* basis	83	17	1,00
Special	12	...	12
Pensionary Charges	5	1	6
Tools and Plant (Ordinary)	3	...	3
Total ...	4,62	18	4,80

Details of these provisions are given in the Public Works Department Budget under the head '18'.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES IRRIGATION WORKS—CIVIL.

Expenditure.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Minor irrigation works (including maintenance and repairs)	...	...	...	...
Total ...	...	...	...	...

65 No provision is made in the Budget for the year 1939-40 as no works under this head are likely to be carried out in the year.

XX AND 22.—INTEREST.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
(1) Interest on Loans and Advances by the Provincial Government	4,13	3,35	2,30	2,70
(2) Interest realised on the investments of Provincial balances	99	50	3,18	2,00
(3) Interest on arrears of revenue	6	5	3	4
(4) Miscellaneous	...	...	51	...
Total ...	5,18	3,90	6,02	4,74
Deduct—Refunds	—5	—3	—20	—4
Total ...	5,13	3,87	5,82	4,70

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Interest on ordinary Debt.				
Interest on loans taken from the Central Government.—				
(*a*) Lloyd Barrage (Proper)	1,16,71	1,16,15	1,15,82	1,15,65
(*b*) Other consolidated Debt	12,62	16,69	16,69	16,54
Total ...	1,29,33	1,32,84	1,32,51	1,32,19
Interest on unfunded Debt.				
State Provident Funds—				
Interest en General Provident Fund	2,02	2,21	1,98	2,19
Interest on Contributory Provident Fund ...	3	3	3	3
Total ...	2,05	2,24	2,01	2,22
Total—Interest charges ...	1,31,38	1,35,08	1,34,52	1,34,41
Transfers.				
Deduct—				
(1) Interest transferred to Commercial Departments—				
(*a*) 17—Interest, etc.	-1,33,78	-1,29,71	-1,20,94	—1,29,31
(*b*) 68—Construction of Irrigation works, etc.	...	—3,78	—12,19	—3,87
(2) Interest transferred to Forest Department (10—Forest)	—1	—1	—1	—1
(3) Interest portion of equated payments on account of commuted value of pensions (55—Superannuation etc.")	—6	—14	—14	...
Total—Transfers ..	-1,33,85	-1,33,64	-1,33,28	-1,33,19
Net Total ...	—2,47	1,44	1,24	1,22

Revenue.

66. Interest received by Government on loans and advances made through the Provincial Loans and Advances Account (to agriculturists, local bodies, Co-operative Societies, Government servants, etc.), interest realised on the investments of Provincial balances and interest on arrears of revenue are credited to "XX—Interest".

67. The increase in the revised estimate over the budget estimate of the current year is mainly due to (*a*) increased interest receipts accruing from investments of the surplus cash balance of Government in Treasury Bills of the Government of India and (*b*) receipt of a sum of 51 on account of interest on the arrears of working expenses of the Nasirabad Section of the Lloyd Barrage Project from the Government of India, partially counterbalanced by a decrease in the amount recovered on account of interest on advances to cultivators owing to the remission of arrears of interest granted in some districts.

The decrease in the next year's budget estimate as compared with the revised estimate of the current year is due mainly to a decrease anticipated in the interest receipts from the investment of cash balances partially counterbalanced by larger recoveries of interest on advances to cultivators and smaller expenditure under "Refunds".

Expenditure.

68. Interest payable on (1) the borrowings of Government, (2) unfunded debt, *e.g.*, State Provident Funds and (3) any charges on account of the management of debt and other miscellaneous charges in the same connection are debited to "22—Interest".

69. *Interest on loans taken from the Central Government.*—Under the Niemeyer award, the total debt on account of the borrowings of this Province for purposes other than the Lloyd Barrage and Canals Construction outstanding on 31st March 1937 has been reduced by Rs. 77,03 lakhs against the liabilities taken over by this Government in respect of certain Debt, Deposits and Advances which were "Central" up to 31st March 1937, and has been consolidated into a single debt carrying interest at 4 per cent. per annum and is repayable half yearly (1st July and 1st January) on an equated instalment basis, the period of repayment being 45 years.

The decrease in the revised estimate as compared with the budget estimate of the current year is the result of a reduction in the interest charges of the Lloyd Barrage debt (proper) due to the fact that a larger repayment of principal than was anticipated was made during the previous year.

Transfers.

70. (1) *Deduct—Interest transferred to Commercial Departments*—(*a*) 17—*Interest.*—The variations have been explained under the major head "17—Interest, etc." (see paragraphs 61 and 62).

71. (*b*) 68.—*Construction of Irrigation Works, etc.*—Any provision made for interest charges under this head represents the amount of interest charges of the Lloyd Barrage Unified System which may be in excess of that met from the receipts from sales of Barrage Land and the net revenue of the System and which therefore has to be transferred to the capital head.

The increase in the revised estimate over the budget estimate of the current year is due to a smaller transfer to "17—Interest" as explained in paragraph 61.

The decrease in the transfer to "68" during 1939-40 as compared with the current year's revised estimate is mainly due to anticipated larger transfer to "17—Interest" as explained in para 62.

72. (2) *Deduct—Interest transferred to Forest Department* (10—*Forest*).—The provision made under this head represents interest on the capital outlay on forests met from borrowed money.

73. (3) *Deduct—Interest portion of equated payments out of revenue on account of the commuted value of pensions* (55—*Superannuation, etc.*).—The provision under this head represents the interest portion of the equated payment out of revenue in respect of the expenditure on commutation of pensions financed from loan money under " 83—Payments of commuted value of pensions ".

No provision has been made in the next year's budget estimate as the capital at charge under the head " 83—Payments of commuted value of pensions " in respect of expenditure incurred during 1936-37 and 1937-38 is being written back to revenue during the current year and the expenditure on the commutation of pensions in 1938-39 is being met from revenue.

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Other Appropriations	7,47	3,38	16	3,72

74. The minor head "Other Appropriations" is intended for the record of appropriation from revenue for the reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds.

75. The provision under this head represents the principal portion of the two half yearly equated instalments of repayment of the consolidated debt of this Government, less the provision made under "55—Superannuation, etc." for repayments out of revenue of the expenditure on commutation of pensions and payments to retrenched personnel. Hitherto, the expenditure on the commutation of pensions was written back to revenue in 15 equated instalments. It has now been decided to write back the whole of the outstanding amount in the current year.

76. The decrease in the revised estimate as compared with the budget estimate of the current year is due to the fact that the entire capital at charge outstanding on 1st April 1938, *viz.*, 3,39 on account of expenditure on the commuted value of pensions is being written back to revenue under "55—Superannuation Allowances and Pensions" during the current year and has, therefore, been deducted from the principal portion of the two half yearly equated instalments of repayment of the consolidated debt.

25.—GENERAL ADMINISTRATION.

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
A.—Heads of Provinces.				
A.—Salary of the Governor	66	66	66	66
B.—Sumptuary Allowance of the Governor ...	8	8	8	8
C.—Secretarial Staff of the Governor	19	21	21	25
D.—Staff and Household of the Governor ...	54	54	54	55
E.—Expenditure from Contract Allowances ...	15	17	17	18
F.—Tour expenses	19	22	22	22
G.—Ministers	79	93	65	1,28
Total, Heads of Provinces ...	2,60	2,81	2,53	3,22
B.—Legislative Bodies.				
H.—Provincial Legislative Assembly	40	85	95	86
I.—Legislative Assembly Department	15	27	24	27
J.—Elections for Legislatures	14	5	11	5
Total, Legislative Bodies ...	69	1,17	1,30	1,18
C.—Secretariat and Headquarters Establishment.				
K.—Civil Secretariat	2,83	2,75	2,73	3,86
L.—Public Service Commission	25	25	25	27
M.—Local Fund Audit Establishment	39	39	40	40
Total, Secretariat and Headquarters Establishment.	3,47	3,39	3,38	4,53
D—Commissioners.				
N.—Revenue Commissioner	1,38	1,37	1,52	63
Total, Commissioners ...	1,38	1,37	1,52	63
E,—District Administration.				
O.—General Establishment	6,34	6,55	6,24	7,24
P.—Sub-Divisional Establishment	6,09	6,08	6,08	6,06
Total, District Administration ...	12,43	12,63	12,32	13,30
G.—Miscellaneous.				
Q.—Discretionary grants by Heads of Provinces, etc.	7	15	15	15
R.—Expenditure from Rural Reconstruction Grants ..	...	40	58	1,35
Total, Miscellaneous ...	7	55	73	1,50

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
S.—Charges in England	55	74	77	57
T.—Loss or Gain by Exchange	...	..	1	...
Leave and pension contribution on account of officers of the I. C. S. payable to the Bombay Government	1,09	1,04	1,04	...
Contribution payable to the Bombay Government in respect of 1/5th share of University subvention	2	1	1	1
GRAND TOTAL ...	22,30	23,71	23,61	24,94

Expenditure.

A.—HEADS OF PROVINCES.

77. *C.—Secretarial Staff of the Governor.*—The increase in the next year's estimate over the revised estimate of the current year is due to the inclusion under this head of the provision for the leave contribution payable to the Bombay Government in respect of the Secretary to the Governor, which was hitherto included under a separate head.

78. *G.—Ministers.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is due to the reduction in the salary of the ministers after the current year's budget estimate was framed, and the non-appointment of Parliamentary Secretaries upto January 1939, since when two have been appointed. The increase in the budget estimate for 1939-40 over the revised estimate is attributable mainly to an anticipated increase in the number of Ministers, and consequent increase in other items of expenditure such as the appointment of Parliamentary Secretaries and Personal Assistants, purchase of motor cars, etc.

B.—LEGISLATIVE BODIES.

79. *H.—Provincial Legislative Assembly.*—Due to the non-appointment of Parliamentary Secretaries for a major part of the year, a larger number of Members of the Legislative Assembly drew their salary and this fact and the larger travelling and daily allowances payable to the Members of the Legislative Assembly on account of the longer sessions of the Assembly are responsible for the increase in the revised estimate.

The decrease in the budget estimate of 1939-40 as compared with the current year's revised estimate is due mainly to provision having been made in the next year's estimate for the pay and allowances of a smaller number of Members of the Legislative Assembly as some Members of the Legislative Assembly may be appointed as Ministers and some as Parliamentary Secretaries.

C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT.

80. *K.—Civil Secretariat.*—The increase in the next year's estimate over the sanctioned and the revised estimates of the current year is mainly due to the fact that the provision for the Revenue Department Secretariat which was hitherto shown under " D—Commissioners " and the leave salary contribution payable to the Bombay Government in respect of the Indian Civil Service Officers attached to the Secretariat which was formerly included under a separate minor head, have been included under this head from the next year.

D.—COMMISSIONERS.

81. The increase in the revised estimate over the budget estimate of the current year is due to the appointment of a Special Officer to review the Barrage Settlement Reports and of a Deputy Secretary for the Revenue Department for a part of the year.

The decrease in the next year's estimate as compared with the revised estimate of the current year is due to the fact that the provision for the Revenue Department which was formerly included under this head is now made under "K—Civil Secretariat".

E—DISTRICT ADMINISTRATION.

82. Reduction in the number of Indian Civil Service Officers posted to Sind accounts for the decrease in the revised estimate.

The increase in the next year's estimate over the revised estimate of the current year is due to an anticipated increase in the number of Indian Civil Service Officers.

G—MISCELLANEOUS.

83. *R—Expenditure from Rural Reconstruction Grants.*—The increase in the revised estimate over the sanctioned estimate of the current year is due to the decision to debit the expenditure on account of the establishment of the Rural Reconstruction Officer to this head instead of to "57—Miscellaneous" as hitherto. It is expected that many schemes of rural reconstruction will be put into operation next year, and this fact accounts for the increase in the next year's estimate.

84. *Charges in England.*—The variation between the current year's revised estimate and the next year's budget estimate is mainly due to the fact that the former includes a provision for the leave salary of the Governor.

85. *Leave and Pension Contribution on account of the Officers of the Indian Civil Service payable to the Government of Bombay.*—No provision has been made in the estimates for 1939-40 on this account as with effect from that year the provision for leave contribution has been made under the minor head to which the pay of the officers is debitable and provision for pension contribution for all officers has been made under "55—Superannuation Allowances and Pensions".

XXI AND 27—ADMINISTRATION OF JUSTICE.

Revenue.

Minor Head.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Sale-proceeds of unclaimed and escheated property ...	6	5	5	5
Court fees realised in cash	1	2	1	2
General fees, fines and forfeitures	1,95	1,80	1,81	1,91
Pleadership Examination fees	2	1	1	1
Miscellaneous fees and fines	32	20	25	29
Miscellaneous	8	10	5	8
Recoveries of overpayments	21	1	1	1
Collection of payments for services rendered ...	...	1	1	..
Total ...	2,65	2,20	2,20	2,37
Deduct—Refunds	—36	—16	—16	—23
Total ...	2,29	2,04	2,04	2,14

Expenditure.

Minor Head.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40
Law Officers	1,49	1,40	1,58	1,45
Administrator-General and Official Trustee ...	...	...	...	...
Judicial Commissioners	3,09	3,15	3,16	3,35
Civil and Session Courts	5,03	5,09	5,17	5,44
Courts of Small Causes	48	48	49	47
Criminal Courts	1,88	1,76	1,98	1,90
Leave and Pension Contribution of Officers of the I. C. S. and listed officers payable to the Bombay Government.	55	25	49	...
Charges in England	26	24	25	12
Total ...	12,78	12,37	13,12	12,73

Expenditure.

86. *Law Officers.*—The increase in the revised estimate for 1938-39 over the budget estimate is mainly due to the increase in the work especially in Hyderabad and Thar Parkar districts, absence of separate provision for fees to private pleaders in murder cases for the 3 Sessions Courts at Hyderabad, Sukkur and Larkana, and payment of fees to the Advocate-General in connection with an election petition enquiry.

The decrease in the next year's estimate represents the reduction made by Government as a measure of economy.

87. *Judicial Commissioners.*—The increase in the budget estimate for 1939-40 as compared with the revised estimate for 1938-39 is due to the inclusion of the provision for leave contribution on account of officers of the Indian Civil Service payable to the Bombay Government, under this head instead of being shown separately. The increase is also due to the inclusion of new items of expenditure, *viz.*, (1) appointment of an editor for the Sind Law Reporter and (2) creation of 3 temporary posts of translators.

88. *Civil and Sessions Courts.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to the appointment of additional sub-judges and assistant judges. The increase in the next year's estimate as compared with the revised estimate for 1938-39 is mainly due to the appointment of 3 sub-judges in the place of magistrates for Hyderabad, Sukkur and Nawabshah districts and the inclusion of the provision for leave contribution of Indian Civil Service Officers and officers holding listed posts payable to the Bombay Government under this head instead of showing it separately as hitherto.

89. *Criminal Courts.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate for that year is mainly due to the appointment of stipendiary magistrates in the place of honorary magistrates and their establishment.

The decrease in the budget estimate for 1939-40 as compared with the revised estimate for 1938-39 is due to reduced provision made under 'Allowances and Honoraria and Contingencies' as a measure of economy, and replacement of 3 posts of stipendiary magistrates by three posts of sub-judges.

90. *Charges in England.*—The provision represents the leave salary of officers payable in England and is made in accordance with the leave programme of the officers concerned.

91. *Leave and Pension Contribution of Indian Civil Service Officers payable to the Bombay Government.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to the recent decision of this Government to pay to the Bombay Government the leave and pension contribution in respect of officers holding listed posts serving in Sind as in the case of Indian Civil Service Officers. The absence of provision in the next year under this head is due to the fact that pension contribution in respect of the Indian Civil Service and listed officers has been provided for under "55—Superannuation and Allowances" and leave contribution has been provided under the respective minor heads, *viz.*, "Judicial Commissioner" and "Civil and Sessions Courts" under the major head "27—Administration of Justice".

XXII AND 28.—JAILS AND CONVICT SETTLEMENTS.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Jails	33	47	55	47
Jail manufactures	54	43	45	44
Recoveries of overpayments	...	...	...	...
Collection of payments for services rendered ...	3	...	...	...
Receipts in England	...	...	...	...
Total ...	90	90	1,00	91
Deduct—Refunds	...	...	...	...
Total ...	90	90	1,00	91

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
A.—Jails	5.76	5.89	5.82	5,98
B.—Jail manufactures	29	29	41	34
C.—Charges on account of persons detained or confined in jails outside the Province ..	22	8	5	9
D.—Charges in England	10	5	9	10
E.—Loss or gain by exchange	...	...	...	...
Total ...	6,37	6,31	6,37	6,51

Revenue.

92. *Jails.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate anticipated for the year is due to larger receipts owing to the increasing employment of jail labour on extra-mural works.

93. *Jail manufactures.*—The increase in the revised estimate for 1938-39 and the budget estimate for the next year as compared with the budget estimate for the current year is due to the introduction of new industries and (ii) manufacture of extra blankets for the use of prisoners.

94. *Charges on account of person confined or detained in Jails outside the Province.*—The decrease in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to the smaller number of prisoners confined in the Bombay Presidency Jails and also to the smaller number of boys detained at Borstal School, Dharwar. The next year's estimate follows the current year's.

95. *Charges in England.*—The provision represents the leave salary of officers of the Jail Department payable in England.

XXIII AND 29.—POLICE—PROVINCIAL.

Revenue.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Cash Receipts under the Arms Act	14	15	17	15
Fees, fines and forfeitures	3	5	3	32
Miscellaneous	8	8	8	8
Police supplied to public departments, private companies and persons.	38	47	47	40
Recoveries of over-payments	2	2	2	1
Collection of payments for services rendered ...	12	1	17	3
Contribution for Railway Police	6	7	7	7
Total ...	83	85	1,01	1,06

Expenditure.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Superintendence	64	87	66	72
District Executive Force	34,83	34,96	35,34	35,60
Village Police	63	62	63	63
Railway Police	1,66	1,39	1,59	1,62
Criminal Investigation Department ...	1,42	1,39	1,46	1,46
Charges in England	25	21	30	32
Leave and pension contribution on account of officers of the Indian Police payable to the Bombay Government.	50	61	61	...
Rounding	...	...	...	1
Total ...	39,93	40,05	40,59	40,36

Revenue.

96. *Fees, Fines and Forfeitures.*—The increase in the estimate for 1939-40 as compared with the current year's sanctioned and revised estimates is due to the inclusion under this minor head of the receipts under the Public Conveyance Act which upto 1938-39 will be credited to the debt head " Deposit account of the receipts under the Public Conveyance Act " but which are to be treated as revenues of the Province from the next year. This change will not, however, affect the revenue position of Government since the payment to the Local bodies of the balance of the receipts after meeting the collection charges which upto 1938-39 will be debited to the deposit head mentioned above, will from the next year be debited to " 29—Police ".

97. *Police supplied to public departments, private companies and persons.*—The decrease in the next year's estimate as compared with that of the current year is due to the fact that less recoveries are anticipated from private bodies.

98. *Collection of payments for services rendered.*—The increase in the revised estimate as compared with the budget estimate for that year is due to the transfer to the head of the balances under the deposit head " Deposit Account of the receipts under Public Conveyance Act " for the years 1937-38 and 1938-39 consequent on the change in the accounting procedure referred to in the explanation under the minor head " Fees, Fines and Forfeitures ".

Expenditure.

99. *Superintendence.*—The decrease in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to the decision of Government not to create the post of Deputy Inspector-General for whose pay, etc., provision was made in the sanctioned estimate. The increase in the next year's estimate over the revised estimate is due to the inclusion of the provision on account of leave contribution in respect of the Inspector-General of Police, payable to the Bombay Government.

100. *Railway Police.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate for that year is mainly due to the payment to the Railway Administration of the arrears of rent and taxes in respect of railway quarters occupied by the railway police.

101. *Criminal Investigation Department.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to the fact that no provision was made for the Superintendent's post on the assumption that the post of the Deputy Inspector-General (Criminal Investigation Department) would be created. See explanation under the head " Superintendence ".

102. *Charges in England.*—The increase in the revised estimate for 1938-39 and the budget estimate for the next year as compared with the budget estimate for the current year is accounted for by a larger number of officers of the Indian Police entitled to sterling overseas pay being posted to Sind.

103. *Leave and pension contribution on account of officers of the Indian Police payable to the Bombay Government.*—No provision has been shown under this head for 1939-40. This is due to the fact that the provision for pension contribution on account of Indian Police Officers payable to the Bombay Government has been excluded from this estimate and included in the estimate under the Major Head, " 55—Superannuation Allowances and Pensions ". The provision for leave contribution on account of Indian Police Officers payable to the Bombay Government has been made under the respective minor heads instead of being shown separately as hitherto.

30—PORTS AND PILOTAGE.

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Ports Establishment	1	2	2	1

Expenditure.

104. The provision represents the Sind Government's share of the cost of the Ship Survey Department, Karachi, payable to the Central Government for the work undertaken under the Inland Steam Vessels Act.

XXVI AND 37—EDUCATION.

Revenue.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
A.—University	..	...	...	....
B.—Secondary	91	85	85	86
C.—Primary	...	...	...	2
D.—Special	4	3	3	3
E.—General	47	24	46	39
Total ...	1,42	1,12	1,34	1,30

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
A.—University	1,04	84	87	84
B.—Secondary	5,23	5,18	5,31	5,23
C.—Primary	20,04	20,87	20,69	21,25
D.—Special	82	82	84	98
E.—General	2,89	2,93	2,90	3,05
Charges in England	...	...	1	4
Total ...	30,02	30,64	30,62	31,39

Revenue.

105. *C—Primary.*—The provision of 2 made in the budget estimate for 1939-40 is on account of fines realised under the Bombay Primary Education Act, 1923. These fines were formerly paid over to the local authorities direct but from the next year they are to be credited to the Provincial revenues under "XXVI—Education" and then paid to the local bodies by debit to "37—Education".

106. *E—General.*—The estimate under this head is based on the progress of actuals and the information available.

Expenditure.

107. *B—Secondary.*—The revised estimate is based on the progress of current actuals and the next year's budget estimate is based on past actuals.

108. *C—Primary.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to the reduction in the grant payable to local bodies, as the scheme for compulsory education was not in force for the full year.

The increase in the budget estimate for 1939-40 as compared with the budget and revised estimates of the current year is due to the inclusion of the provision for new items of expenditure.

109. *D—Special.*—The increase in the budget estimate for 1939-40 as compared with the budget and revised estimates for 1938-39 is due to the inclusion of the provision for the opening of one more first year class and the expansion of the existing two first year classes at the Training College for Men, Hyderabad, proposed as a new item of expenditure.

110. *E—General.*—The increase in the budget estimate for 1939-40 under this head is mainly due to the increased provision for the education of Harijan children, scholarships for European schools, and examination charges.

XXVII AND 38.—MEDICAL.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Medical School Fees	11	11	9	10
Hospital Receipts	40	38	36	40
Mental Hospital Receipts	25	24	24	24
Sale of medicines	...	...	...	...
Contributions	74	74	74	90
Income from Endowments	4	3	3	3
Miscellaneous	3	1	2	1
Recoveries of overpayments	1	1	2	1
Collection of payments for services rendered ...	...	...	1	...
	1,58	1,52	1,51	1,69
Deduct—Refunds	—1	—1	—1	—1
Total ...	1,57	1,51	1,50	1,68

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Medical Establishment	1,38	1,36	1,31	1,23
Hospital and dispensaries	4,55	4,83	4,95	5,11
Grants for medical purposes	38	43	43	51
Medical Colleges and Schools	58	60	53	63
Mental Hospitals	37	37	40	48
Charges in England	8	10	14	10
Leave and pension contribution payable to the Bombay Government on account of officers of the I.M.S. and I.M.D.	...	21	19	7
Total ...	7,34	7,90	7,95	8,13

Revenue.

111. *Contributions.*—The increase in the budget estimate for 1939-40 over the current year's estimate is due to the fact that larger contributions are recoverable from the local bodies consequent on the increase in the number of grant-in-aid dispensaries (*vide* new items).

Expenditure.

112. *Medical Establishment.*—The decrease in the revised estimate for 1938-39 and in the budget estimate for 1939-40 as compared with the sanctioned estimate for 1938-39 is due to the transfer of certain officers to Bombay and the appointment of officers on lower pay.

113. *Hospitals and Dispensaries.*—The establishment of new grant-in-aid dispensaries accounts for the increase in the revised estimate for 1938-39 and the budget estimate for 1939-40 as compared with the sanctioned estimate for 1938-39.

114. *Grants for medical purposes.*—The increase in the next year's budget estimate over the sanctioned and the revised estimates of the current year is due to the fact that provision has been made for certain new grants to institutions as shown in the statements of new items.

115. *Medical Colleges and Schools.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is mainly due to the abolition of certain posts at the School. The increase in the next year's estimate over the revised estimate for 1938-39 represents the provision made for additional equipments to the laboratories attached to the School.

116. *Mental Hospitals.*—The increase in the revised estimate over the sanctioned estimate of the current year is due to the appointment of a full time Superintendent for the Mental Hospital and increased expenditure under contingencies.

The increase in the next year's budget estimate over the current year's revised estimate is due to the increased provision made for the diet, clothing, etc., of the patients at the Hospital.

117. *Charges in England.*—The increase in the revised estimate over the sanctioned estimate of the current year is on account of the leave salary paid to Lieut.-Col. N. Briggs, I.M.S., who unexpectedly proceeded on leave *ex*-India.

118. *Leave and pension contribution.*—The decrease in the estimate for 1939-40 as compared with the revised estimate of the current year is due to the fact that in the current year's estimate provision was made for the contribution payable to the Bombay Government for the years 1937-38 and 1938-39.

XXVIII AND 39.—PUBLIC HEALTH.

Revenue.

	Accounts, 1937-38.	Budget Estimate. 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Scale proceeds of Quinine, etc. ...	...	2	6	7
Contributions	34	44	35	36
Miscellaneous	22	8	13	11
Recoveries of overpayments	...	...	...	...
Collection of payments for services rendered ...	...	...	11	53
Total ...	56	54	65	1,07
Deduct.—Refunds ...	—2	...	...	...
Total ...	54	54	65	1,07

Expenditure.

	Accounts, 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Public Health Establishment	1,16	1,17	1,17	1,13
Grants for Public Health purposes	59	74	74	86
Expenses in connection with epidemic diseases ...	36	36	39	39
Bacteriological Laboratories	21	25	25	24
Pasteur Institutes	1	2	3	4
Charges in England	1	5	5	1
Total ...	2,34	2,59	2,63	2,67

Revenue.

119. *Sale proceeds of Quinine, etc.*—The increase in the revised estimate over the sanctioned estimate of 1938-39 is due to the fact that with effect from 1938-39, the local bodies in Sind, which used to purchase quinine tablets from the Province of Bombay, are purchasing them from the Public Health Department, Sind.

120. *Contributions.*—The current year's revised estimate and the budget estimate of 1939-40 are based on the progress of current actuals.

121. *Miscellaneous.*—The receipts under this head are of a fluctuating nature and the current year's revised estimate and the next year's budget estimate are based on the progress of actuals.

122. *Collection of payments for services rendered.*—The revised estimate mainly represents the recovery made from the Defence Department of the Government of India on account of the leave salary paid to Lieut.-Col. N. Briggs by this Government. The leave salary is to be borne by the Government of India as Lieut.-Col. Briggs is a War Reserve Officer.

The provision in the budget estimate of 1939-40 represents the fees recoverable by the Consulting Public Health Engineer to Government in respect of the drainage and water-supply schemes of certain municipalities.

Expenditure.

123. *Grants for Public Health purposes.*—The increase in the budget estimate for 1939-40 over the sanctioned and revised estimates of the current year is partly due to the increased grants to the Sanitary Committees and partly to the inclusion of the provision in respect of the items shown in the statement of new items.

124. *Expenses in connection with Epidemic Diseases.*—The increased provision in the current year's revised estimate and in the budget estimate for 1939-40 is due to the manufacture of quinine tablets on a larger scale, to meet the demands of the local bodies in Sind.

125. *Pasteur Institutes.*—The increase in the revised estimate over the sanctioned estimate of the current year is attributable to the increase in the number of patients coming up for anti-rabic treatment.

It is proposed to provide anti-rabic treatment in all the Civil Hospitals from 1939-40 and this accounts for the increase in the next year's estimate.

126. *Charges in England.*—The provision represents the sterling overseas pay and leave salary payable in England to officers of the Public Health Department.

XXIX AND 40.—AGRICULTURE.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Agricultural Receipts	1,47	2,34	2,49	2,60
Deduct—Refunds	...	...	—1	...
Total ...	1,47	2,34	2,48	2,60

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
1. Direction	7,01 (items 1–12)	52	52	53
2. Superintendence		51	46	48
3. Subordinate and Expert Staff		2,16	1,83	2,09
4. Experimental Farms		1,49	1,55	1,32
5. Agricultural Demonstration and propaganda including public exhibitions and fairs ...		97	98	82
6. Agricultural Experiments and Research ...		13	14	42
7. Agricultural Education		4	2	26
8. Agricultural Engineering		73	57	72
9. Scheme for the improvement of Agricultural marketing in India		21	20	17
10. Special Rural uplift schemes		13	13	13
11. Grants-in-aid, contributions, etc.		...	...	1
12. Other Charges		1,52	1,60	1,72
13. Works	58	22	27	...
14. Charges in England	...	...	4	13
Total ...	7,59	8,63	8,31	8,80

Revenue.

127. *Agricultural Receipts.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate is due to the increase in farm receipts owing to the working of two tractors and the functioning of the Agricultural Research Station, Dokri.

Expenditure.

128. *Subordinate and Expert Staff.*—The decrease in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to the fact that certain posts of officers and staff were filled up late in the year.

The decrease in the next year's estimate as compared with that of the current year is mainly due to the fact that certain temporary posts are expected to remain vacant.

129. *Experimental Farms.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to expenditure on certain items for development of the Agricultural Research Station, Dokri.

The decrease in the next year's estimate as compared with the revised estimate of the current year is due to the expectation that the work connected with the Research Station, Dokri, will be completed by the end of the current financial year.

130. *Agricultural Demonstrations, etc.*—The next year's estimate does not include any provision for capital expenditure on jungle clearance, buildings, etc., and this fact coupled with the reduction made in cultivation and other charges as a measure of economy accounts for the decrease in the next year's estimate.

131. *Agricultural Experiments and Research.*—The increase in the next year's estimate as compared with the revised estimate of the current year is due to the inclusion of the provision for 2 new items of expenditure, *viz.*, (i) scheme for the demonstration of cultivation of cotton and other crops on rice lands and (ii) contribution payable to the Indian Central Cotton Committee for Sind Cotton Seed Extension Scheme.

132. *Agricultural Education.*—The increase in the next year's estimate as compared with the current year's budget estimate is mainly due to the inclusion of the provision for a new item, *viz.*, the opening and maintenance of an Agricultural Institution at Sakrand.

133. *Agricultural Engineering.*—The decrease in the revised estimate for 1938-39 as compared with that of the current year is mainly due to smaller purchase of stores and less cotton ginned at Mirpurkhas owing to the unsatisfactory condition of the cotton crop.

134. *Agricultural Marketing Scheme.*—The decrease in the next year's estimate as compared with the current year's revised estimate is due to the fact that the scheme terminates on 31st December 1939.

135. *Other Charges.*—The increase in the revised estimate for 1938-39 as compared with the budget estimate is due partly to the extra expenditure on the scheme for the 'Improvement of the Thar Parkar breed of cattle' and partly to rat-killing operation having been undertaken in the Karachi district.

The increase in the next year's estimate as compared with the current year's revised estimate is due to larger provision for the purchase of improved varieties of seeds having been made in that year.

136. *Works.*—The increase in the revised estimate for 1938-39 as compared with that of the current year is due to the extra expenditure incurred on the purchase of apparatus and other materials for the Research Station, Dokri. No provision will be required next year as the work is expected to be completed during the current year.

137. *Charges in England.*—The provision represents the leave salary of officers of the Agricultural Department, payable in England and is based on the leave programmes of the officers concerned.

XXX AND 41.—VETERINARY.

Revenue.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Other Receipts	8	8	10	10

Expenditure.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Direction	33	29	31	33
Veterinary Education and Research	1	2	2	13
Hospitals and Dispensaries...	11	12	12	21
Prizes	...	...	...	1
Subordinate Establishment	41	48	48	56
Other Charges	13	15	15	6
Charges in England	5	16	14	5
Deduct—Establishment charges recoverable from other Government Departments, &c.	—1	—1	—1	...
Total ...	1,03	1,21	1,21	1,35

Revenue.

138. The increase in the revised estimate over the current year's budget estimate is attributable to (i) the recovery during the current year of the pay of the Veterinary Investigation Officer for 1937-38 and (ii) the increase in the number of surra cases in respect of which the cost of treatment (cost of naganol) is recovered.

Expenditure.

139. *Direction.*—The increase in the revised estimate over the current year's budget estimate is mainly due to the larger purchases of sera and vaccine owing to the outbreak of certain diseases.

The increase in the next year's budget estimate over the revised estimate of the current year is due to the fact that the Director of Veterinary Services who was on leave out of India for a part of the current year will be on duty in India throughout the next year.

140. *Veterinary Education and Research.*—The increase in the next year's budget estimate is attributable mainly to an increase in the number of scholarships proposed as a new item and to the inclusion under this head of the provision for "Veterinary Investigation of Diseases", which was formerly provided under the minor head "Other Charges". A corresponding reduction has been made in the estimate under the latter head.

141. *Hospitals and Dispensaries.*—The increase in the next year's budget estimate is on account of two new items of expenditure, *viz.*, (i) grant-in-aid to the District Local Board, Thar Parkar, for the construction of a building for the Veterinary Dispensary at Umerkot and (ii) opening of a grant-in-aid dispensary at Sinjhoro.

142. *Subordinate Establishment.*—The increase in the next year's budget estimate over the revised estimate of the current year is attributable mainly to the inclusion of the provision in respect of two new items, *viz.*, (i) opening of two itinerating veterinary dispensaries and (ii) opening of a grant-in-aid dispensary at Sinjhoro.

143. *Charges in England.*—The current year's budget and revised estimates provide for the sterling overseas pay and leave salary of the Director whereas the budget estimate for 1939-40 provides only for the sterling overseas pay of the Director.

XXXI AND 42.—CO-OPERATION.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Audit fees	21	25	22	21
Miscellaneous receipts	11	6	8	7
Total ..	32	31	30	28

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Direction	1,02*	38	61	53
Superintendence	...	58	55	53
Grant-in aid	12	12	11	12
Other Charges	10	6	7	7
Total ...	1,24	1,14	1,34	1,25

Expenditure.

144. *Direction.*—The increase of 23 in the revised estimate over the budget estimate of the current year is due to (i) the higher rate of pay drawn by the Registrar, who is an I.C.S. Officer, (ii) entertainment of temporary establishment for which no provision existed in the budget estimate, (iii) the transfer of provision for travelling allowance of Agricultural Organisers from " Superintendence " to this head, (iv) increase in the travelling and other allowances and contingencies due to the transfer of the Registrar's Office from Hyderabad to Karachi and (v) the inclusion under this head of the provision for leave and pension contribution payable to the Bombay Government in respect of the Registrar.

The decrease in the budget estimate of 1939-40 as compared with the revised estimate of the current year is mainly due to the fact that the provision for pension contribution in respect of the Registrar, has been made under " 55—Superannuation Allowances and Pension ".

145. *Superintendence.*—The decrease in the current year's revised estimate is mainly due to the transfer of the provision for the travelling allowances of the Agricultural Organisers to the minor head " Direction " and to the abolition of the posts of honorary organisers.

* Owing to the revised classification of the minor heads under " 42—Co-operation " the figures under " Direction " and " Superintendence " are not separately available and have been shown under " Direction ".

XXXII AND 43.—INDUSTRIES.

Revenue.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Industries	65	85	76	85
Fisheries	...	1	...	1
Total ...	65	86	76	86

Expenditure.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Industries	87	1,46	1,08	1,38
Fisheries	...	4	...	10
Charges in England	...	...	..	..
Total ..	87	1,50	1,08	1,48

Revenue.

146. *Industries.*—The receipts under this minor head consist mainly of (i) fees in respect of " Weights and Measures " and (ii) credits of the amounts drawn from the deposit accounts of the grants from the Central Government for expenditure on the development of the handloom industry and for the economic development and improvement of rural areas. The decrease in the revised estimate as compared with the budget estimate of the current year is the result of anticipated smaller expenditure from the deposit accounts of the grants from the Central Government due to the fact that certain industrial schemes did not come into operation and others came into operation either partly or were started late in the year. The schemes are expected to be in full swing next year and this fact accounts for the increased provision for that year.

147. *Fisheries.*—The decrease in the revised estimate as compared with the budget estimate of the current year is due to the closure of the oyster beds as no contractor came forward to take up the license for the collection of edible oysters.

Expenditure.

148. *Industries.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to (i) smaller expenditure under " Industrial Education ", due to the non-utilisation of the provision in respect of scholarships for the apprenticeship courses and subsidies to workshops and factories undertaking these courses, (ii) reduced expenditure on various schemes for the development of industries which have not yet come into operation (*vide* paragraph 146 above), (iii) reduction in the number of inspecting units for Weights and Measures, and (iv) smaller expenditure on the scheme for the collection of statistics of unemployment, which was started late.

The increase in the next year's estimate over the current year's revised is mainly due to (i) increased expenditure on scholarships and subsidies, (ii) full development of all the sanctioned schemes and (iii) the opening of more inspecting units for weights and measures.

149. *Fisheries.*—The revised estimate of the current year is nil due to the non-utilisation of the provision for the scheme in connection with the fishing industry, which has not yet been put into operation. The increase in the next year's estimates is due to the inclusion of the provision for the appointment of a Fisheries Superintendent and for the establishment of a fish curing yard.

XXXVI AND 47.—MISCELLANEOUS DEPARTMENTS.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
(1) Examination Fees	4	3	3	3
(2) Fees for the Inspection of Steam Boilers ...	14	14	14	14
(3) Administration of Indian Partnership Act, 1932 .	1	1	1	1
(4) Miscellaneous	1	...	10	1
Total ...	20	18	28	19

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
(1) Labour	2	3	3	7
(2) Inspector of Factories	7	9	4	4
(3) Inspector of Steam Boilers	15	16	16	16
(4) Examinations	4	3	4	1
(5) Administration of Indian Partnership Act, 1932 .	1	1	1	1
(6) Miscellaneous	5	22	22	5
(7) Charges in England	...	..	...	1
Total ...	34	54	50	35

Revenue.

150. *Miscellaneous.*—The revised estimate of 10 has been based on the progress of actuals during the current year. The receipts under this head are fluctuating and the next year's estimate has been based on the actuals of the last year.

Expenditure.

151. *Labour.*—The increase in the next year's estimate as compared with the revised estimate of the current year is due to the extra temporary staff sanctioned for the Labour Office, and to the inclusion of the provision for a new item of expenditure, *viz.*, conducting a family budget enquiry.

152. *Inspector of Factories.*—The decrease in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to the fact that the post of the Inspector of Factories for whom the provision was made in the budget has not been filled up, and the Chief Inspector of Steam Boilers is performing the duties of this post in addition to his own. The estimate for 1939-40 is based on the assumption that the existing arrangement will continue.

153. *Examinations.*—The decrease in the next year's estimate as compared with the revised estimate for the current year is due to the fact that the provision for examinations conducted by the Public Service Commission has been made under "25—General Administration" instead of under "47—Miscellaneous Departments" with effect from the next year.

154. *Miscellaneous.*—The decrease in the next year's estimate as compared with the revised estimate for the current year is due to the fact that provision for the "Scheme for establishment of model villages in Sind" has been made under "25—General Administration" instead of under "47—Miscellaneous Departments", and to the reduction in the contribution payable to the Bombay Government for the maintenance of the juveniles from Sind at the Reformatory, Yeravda.

XXXIX *and* 50—*Civil Works.*

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget, Estimate 1939-40.
Revenue	6,43	12,27	12,61	23,33
Expenditure	21,30	29,86	27,59	42,70

Revenue.

155. The receipts comprise mainly of rents of buildings, tolls on bridges, transfers from the Central Road Fund and Sind Buildings Fund and miscellaneous items. The revised estimate for the year 1938-39 shows an increase of 34 as compared with the Budget estimate for that year. The increase is due to the fact that the Government of India have agreed to the reimbursement from the Central Road Fund of the maintenance charges incurred in 1937-38 on road works financed from the Road Fund, and which were met from Provincial revenues. The increase of 11,06 in the Budget estimate for 1939-40 as compared with that for 1938-39 is mainly due to larger transfers (1) from the 'Central Road Fund' and (2) from the 'Fund for Sind Buildings' on account of increased expenditure on works.

Expenditure.

156. The decrease of 2,27 in the revised estimate for 1938-39 as compared with the budget estimate for that year is due to (1) postponement of certain major works in progress and (2) *pro rata* distribution of establishment charges. In the Budget estimate for 1939-40 there is an increase of 12,84 as compared with that for 1938-39. The increase is mainly under the following items :—

(*i*) Major works-in progress as well as new,

(*ii*) Road works,

(*iii*) Establishment.

The increase under—

(*i*) "Major works" is due to the construction of certain major buildings necessitated by the constitution of Sind as a separate Province and certain other works, explanation for which is given in the statement of new major works in the Blue Book (*vide* Statement G).

(*ii*) "Road works" is on account of the further progress of the Road Development Scheme which is financed from the Central Road Fund.

(*iii*) "Establishment" is entirely due to an increase in the *pro rata* charges consequent on the increased provision for works.

157. The budget estimate for 1939-40 under '50—Civil Works—Provincial' has been distributed as under :—

		Rs.	Rs.
Works in progress	*Charged* ..	*2,00*	
	Voted ..	6,26	
New Works	Voted ..	2,69	
Road works to be financed from Central Road Fund	Voted ..	15,56	
Discretionary grants	*Charged* ..	*3*	
	Voted ..	2,47	
			29,01
Repairs—Ordinary	*Charged* ..	*15*	
	Voted ..	4,98	
			5,13

			Rs.	Rs.
Establishment ..	..	*Charged* ..	41	
		Voted ..	5,20	
				5,61
Tools and Plant	..	*Charged* ..	2	
		Voted ..	25	
				27
Suspense ..	..	..	-1	
Grants-in-aid ..	..	..	1,87	
				1,86
Charges in England—Establishment.		*Charged* ..	79	
		Voted ..	3	
				82
		Total ..	..	42,70

158. The provision for works in progress in intended mainly for the following works :—

(*i*) Government House at Karachi.

(*ii*) Assembly Hall at Karachi.

(*iii*) Special Prison at Sukkur.

The new works are shown in the list of new major works appended to his book.

159. The works financed from the Central Road Fund are shown in Appendix I to the detailed Public Works Department Budget for Civil Works.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

160. *Establishment.*—The Public Works Department, in this Province, is not divided into two distinct branches to deal separately with "Irrigation" and "Roads and Buildings" (or "Civil Works"). Almost all the ordinary establishment executes work of both classes. The ordinary establishment charges are therefore distributed to the various major heads in proportion to the works expenditure under each head in accordance with the prescribed rules. With a view to facilitating the booking of expenditure all establishment and tools and plant charges (excluding special establishments and tools and plant required for survey works) are first recorded under "50—Civil Works". At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant is distributed under the several major heads in proportion to the total expenditure on works and repairs debited to those heads. It is, therefore, necessary that the estimate under each major head concerned should include provisions for both these items.

161. Prior to 1933-34 the establishment charges were assessed by taking firstly the total provision required for ordinary establishment in the whole of Sind, subtracting therefrom 24 per cent. of the estimated expenditure under all major heads on works and repairs (excepting those of the Lloyd Barrage and Canals Construction), and treating the remainder as the establishment charges of the Lloyd Barrage Canals Construction Project. But it was found that the figures worked out in the accounts on the basis of a *pro rata* distribution under the several major heads varied very greatly from those provided in the Budget on the above basis. Therefore in order to bring the Budget figures closer to the actuals it was decided that, with effect from the year 1934-35, ordinary establishment charges under all the Provincial Major Heads concerneds hould be provided on a *pro rata*, instead of on the percentage basis, except in the case of the Central Heads in which they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable.

162. *Ordinary Tools and Plant.*—The total estimate is based on the actual requirements of the local officers. As a rate of 3 per cent. has been prescribed for recovery in respect of works carried out for other Governments and local bodies, etc., the budget provision for tools and plant chargeable to such works is made at that rate and the residue is distributed over all heads, including "50—Civil Works," in proportion to the estimated out-lay on works and repairs under those heads.

54.—A—FAMINE RELIEF AND 54.—B—TRANSFERS TO FAMINE RELIEF FUND.

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
54-A-Famine Relief	...	20	...	...
54-B-Transfers to Famine Relief Fund ...	...	...	...	...
Total ...	...	20	...	...

163. 54-A—*Famine Relief.*—The sanctioned estimate provided for an expenditure of 20 on special relief in Thar Parkar District. The revised estimate has, however, been reduced to nil as no expenditure is expected to be incurred on this account.

164. 54-*B—Transfers to Famine Relief Fund.*—This head is intended to record the contribution from revenue to the Sind Famine Relief Fund to recoup any deficit in the prescribed minimum balance of Rs. 12 lakhs in the Fund. As this balance now exceeds Rs. 12 lakhs, no provision under this head has been made.

XLIV AND 55.—SUPERANNUATION.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Contributions for pensions and gratuities ...	1,06	99	94	88
Deduct—Refunds	—15	—1	—1	—1
Total ...	91	98	93	87

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances	17,12	17,48	17,62	17,44
Compassionate allowances	6	6	6	6
Gratuities	15	9	8	6
Pensions for distinguished and meritorious services or for political considerations	3	4	3	4
Covenanted Civil Service Pensions	13	14	14	14
Donations to Provident Funds	1	2	2	2
Contribution for pensions and gratuities of officers of the joint cadre establishment	...	...	...	1,49
Equated payments of commuted value of pensions charged to capital	12	31	3,53	...
Deduct—Pensionary charges transferred to Commercial Departments	—1,50	—1,50	—1,50	—1,40
Charges in England	26	13	38	36
Total ...	16,38	16,77	20,36	18,21

Revenue.

165. Recoveries of pension contribution from foreign bodies, (*e.g.*, Indian States) in respect of Government servants lent to them, and those in respect of the employees of Local Boards and Municipalities, to whom Government pay pensions, (*e.g.*, primary school teachers of local bodies), are credited to this head. The decrease in the revised estimate of 1938-39 as compared with the budget estimate of that year is due to an increasing number of Local Board employees joining the Provident Funds, started by those bodies. It is expected that this number will increase during the next year and this fact and the anticipated reversion of certain officers from foreign service account for the decrease in the next year's estimate.

Expenditure.

166. *Superannuation and retired allowances.*—The bulk of the expenditure on pensions appears under this minor head as it includes the actual cost of pensions in respect of all services except those for which separate minor heads exist, (*e.g.*, Convenanted Civil Service Pensions). Under paragraph 14 of the second schedule to the Government of India (Constitution of Sind) Order, 1936, the total pensionary charges paid by the Bombay and Sind Governments in respect of service rendered under the Government of Bombay, before 1st April

1936, are to be apportioned between the two Governments in the revenue ratio of 85 : 15. In order to effect this division, it has been decided that the total expenditure incurred every month in England on pensions in respect of service rendered before the 1st April 1936, should be debited, in the first instance, to the Government of Bombay and that the expenditure in India on similar pensions should be debited, to begin with, to the Government in whose jurisdiction the pension is drawn. The excess over 85 per cent. of the total pensionary charges paid by the two Governments in India and England every month is being passed on to the Sind Government. The expenditure debited to this minor head, therefore, includes the amount paid out from Sind treasuries as well as the debits on account of the excess over 85 per cent. passed on by the Government of Bombay.

The increase in the revised estimate of the current year is mainly due to the payment of pension contribution in respect of certain officers of the Bombay Government, who served in Sind in the years 1936-37 to 1938-39 for which no provision was made in the current year's budget estimate, partially counterbalanced by a decrease in the pensionary allowances.

The decrease in the next year's estimate as compared with the revised estimate of the current year is due to the fact that no officer of the Bombay Government is expected to serve in Sind during the next year.

167. *Compassionate allowances.*—The expenditure booked under this head is on account of (*a*) compassionate allowances to persons removed from Government service for misconduct, inefficiency or insolvency, (*b*) miscellaneous allowances and rewards which include wound and injury pensions, and (*c*) Compassionate Fund Allowances (recurring) for the relief of families of Government servants dying prematurely.

168. *Gratuities.*—This head includes expenditure on gratuities paid in lump to Government servants or their families and the write-back of expenditure (on payment of gratuities to retrenched Government servants) recorded under "85—Payments to Retrenched Personnel ".

169. *Donations to Provident Funds.*—This head includes expenditure on account of contributions to (i) Special Provident Fund of the officers on contract, and (ii) I.C.S., (Non-European members) Provident Fund.

170. *Contribution for pensions and gratuities of officers of the joint cadre establishment.*—It has been decided in consultation with the Auditor-General of India, that the pension contribution of the officers of the joint cadre of Sind and Bombay should with effect from 1939-40 be debited to this minor head. The expenditure on these contributions was formerly provided for under the major heads to which the salaries of the officers concerned were being debited.

171. *Equated payments of commuted value of pensions charged to capital.*—Hitherto the net amount debited to the capital head " 83—Payments of Commuted Value of Pensions " after deducting therefrom the recoveries, if any, from other Governments was repaid from revenue by a system of equated payments of principal and interest spread over 15 years. With effect from the current year, it has been decided to write-back as much as possible of the capital at charge under the head " 83 " to the head '55 '. In the current year's revised estimate provision has been made for the write-back of the entire capital at charge outstanding on the 31st March 1938.

172. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary liability of the Irrigation Department has been taken as a reduction of expenditure under this head by transfer to the relevant irrigation heads, *viz.*, " XVII ", " 18 " and "68 ". The smaller transfer shown in the budget estimate of 1939-40, is due to reduction in the establishment charges debitable to the Irrigation Department.

173. *Expenditure in England.*—This head includes expenditure on account of (i) pensionary charges expected to be incurred in England in respect of services rendered after 1st April 1936 and (ii) Government contribution towards pensions under the Indian Civil Service Family Pension Regulations.

55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE.

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Amount transferred from the head "83--Payments of Commuted Value of Pensions"	20	2,15	2,08	2,20

174. The Irrigation Department is treated as a Commercial Department and pensionary liabilities in respect of the establishment employed on the various activities if that department are debited to the respective irrigation heads of expenditure at a certain percentage of the establishment cost. As pensions of all Government establishments at the time of their actual payment are debited to the head " 55—Superannuation Allowances and Pensions ", the latter head is given a credit by way of deduct entries, equal to the amounts debited to the various irrigation heads of expenditure as pensionary charges. Inasmuch as the debit of pensionary charges to the capital head " 68—Construction of Irrigation, &c. Works ", involves the utilisation of loan money to finance expenditure on pensions which is properly chargeable to revenue, a credit of an amount equal to the debit on account of pensionary charges under the head "68—Irrigation " was till 1937-38 afforded under another capital head " 83—Payments of Commuted Value of Pensions ", thereby reducing the loan funds required under the latter head to the same extent by debit to the major head " 55-A—Commutations of pensions financed from ordinary revenue ". But with effect from the current year it has been decided to transfer to this major head as much of the expenditure under " 83—Payments of Commuted Value of Pensions ", as is possible to meet from the current revenues, and not only a portion of it equal to the pensionary charges debited to the head "68 " as was done till 1937-38.

In the current and the following years it is proposed to meet the entire expenditure on commutation of pensions from ordinary revenues and the provision has been made accordingly.

XLV AND 56.—STATIONERY AND PRINTING.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Stationery Receipts	4	...	2	...
Sale of Gazettes and other publications	6	2	5	5
Other Press Receipts	13	17	12	14
Total ...	23	19	19	19

Expenditure.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
I.—STATIONERY.				
Purchase of Stationery Stores	75	1,41	1,41	1,30
Deduct—Value of Stationery supplied to other Governments and paying Departments.	—3	—8	—3	—1
II.—PRINTING.				
Government Press	1,15	1,58	1,43	1,34
Printing at private presses	2	...	4	...
Cost of printing work done by other Governments ...	73	75	75	75
Deduct—Cost of printing work done for other Governments and paying Departments.	—6	—7	—3	—6
Charges in England	22	1,29	1,24	16
Loss or gain by exchange	...	...	1	...
Total ...	2,78	4,88	4,82	3,48

Expenditure.

175. *Purchase of stationery stores.*—The estimates under this head are based on the anticipated requirements of each year.

176. *Deduct.—Value of stationery supplied to other Governments and paying Departments.*—The decrease in the current year's revised and the next year's budget estimates is mainly due to the fact that the cost of stationery, etc., supplied to the offices of the Lloyd Barrage Project is not being adjusted with effect from the current year.

177. *Government Press.*—The decrease in the current year's revised estimate as compared with the budget estimate is due to the fact that certain posts sanctioned as new items of expenditure in the current year are not filled up.

The decrease in the next year's estimate as compared with the current year's revised estimate is due to the fact that the latter includes provision on account of the purchase of certain additional plant and machinery.

178. *Printing at Private Presses.*—As the Government Press was not able to cope with the work, some work was got done at private presses and expenditure to the extent of 4 has been incurred during the year. As the Government Press is being expanded, this item of expenditure is not anticipated during the next year.

179. *Cost of Printing Work done by other Governments.*—The provision made in the current year's revised and next year's budget estimates represents the charges payable to the Government of Bombay for the printing of standard forms, etc., at their presses, as the Government Press, Karachi, is not yet properly equipped to take up this work.

180. *Deduct—cost of printing work done for other Governments and paying Departments.*—As explained in para 176 above, the decrease in the current year's revised estimate as compared with the budget estimate is due to the fact that the cost of printing work done for the Lloyd Barrage Project is not being adjusted from the current year. The increase in the next year's budget estimate over the current year's revised estimate is due to anticipated increase in printing work to be done for departments of the Central Government.

181. *Charges in England.*—The decrease in the next year's budget estimate as compared with the current year's revised estimate is due to the fact that the latter includes provision for additional machinery from England for the expansion of the Press.

XLVI AND 57.—MISCELLANEOUS.

Revenue.

—	Accounts, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Unclaimed deposits	27	23	25	25
Sale of old stores and materials	...	1	1	1
Fees for Government Audit	9	5	5	5
Other fees, fines and forfeitures	3	2	1	1
Transfer from the deposit account of grants for economic development and improvement of rural areas.	...	40	40	75
Miscellaneous	3	4	3	3
Recoveries of overpayments	17	6	6	4
Collection of payments for services rendered ...	2	2	4	5
Total ..	61	83	85	1,19
Deduct—Refunds	—8	—6	—12	—7
Total ...	53	77	73	1,12

Expenditure.

—	Accounts, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Donations for charitable purposes	14	15	15	16
Special Commissions of Enquiry	8	6	11	...
Petty Establishments	...	...	...	...
Irrecoverable temporary loans and advances written off	...	16	9	1
Contributions	2,54	2,64	2,61	2,79
Miscellaneous and Unforeseen charges	4	4	4	2
Miscellaneous Durbar charges	2	2	2	2
Books and Periodicals	...	...	1	1
Total ...	2,82	3,07	3,03	3,01

Revenue.

182. *Unclaimed Deposits and Other Fees, Fines and Forfeitures.*—These are fluctuating items.

183. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—The estimate under this head represents the amount transferred from the deposit account of grants from the Central Government for the economic development and improvement of rural areas against the expenditure incurred under the head "25—General Administration" on the connected schemes.

184. *Miscellaneous—Recoveries of overpayments—Collection of payments for services rendered—Refunds.*—These are all fluctuating items.

Expenditure.

185. *Donations for charitable purposes.*—Although a provision of Rs. 11,500 on account of new items of expenditure during 1939-40 has been included under this head, there is no appreciable increase over the current year's estimate in view of the fact that the provision for payment to societies for the prevention of cruelty to animals is being made under the minor head " Contributions " from the next financial year.

186. *Special Commissions of Enquiry.*—The increase in the revised estimate for 1938-39 over the budget provision is due to increased expenditure on account of the last Reorganisation Committee and on account of the appointment of the " Sind Frontier Regulations Enquiry Committee ".

No expenditure is anticipated during 1939-40.

187. *Irrecoverable temporary loans and advances written off.*—This is a fluctuating item.

188. *Contributions.*—The provision includes a sum of Rs. 2 lakhs for payment to the North-Western Railway Administration as a guarantee for the working of the Sind Left Bank Feeder Railway. The Government guarantee is in respect of an annual contribution of Rs. 4 lakhs for the first five years after the opening of the Feeder Railway for traffic, and thereafter the actual loss on the working of the line subject to a maximum of Rs. 2 lakhs a year until it becomes remunerative when the whole amount of guarantee paid is refundable with simple interest. The first five years have ended on the 9th December 1936, and provision has been made for the maximum amount of guarantee in the current and next year's estimates as details of the working of the line are not yet available.

The increase of 18 in the estimates for 1939-40 over the revised estimate of 1938-39 is mainly due to the inclusion under this head of the provision for " Societies for the Prevention of Cruelty to Animals ", which, upto now, was being made under " Donations for Charitable Purposes " and increased grants to Local Bodies for General Local Board Elections during 1939-40.

189. *Miscellaneous and Unforeseen Charges.*—This is a fluctuating item.

190. *Books and Periodicals.*—The expenditure under this minor head represents the Sind Government's share of the total cost on account of supply of unofficial publications and newspapers to the High Commissioner for India. No provision was made on this account at the time of framing the Budget Estimates for 1938-39.

XLIX.—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.

Revenue.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Grants-in-aid from the Central Government ...	1,10,00	1,05,00	1,05,00	1,05,00

191. Under paragraph 9 of the Government of India (Distribution of Revenues) Order, 1936, a subvention is made by the Central Government to tide the Province over the period during which the money taken for the Lloyd Barrage is repaid. The annual subvention fixed for the years 1938-39 to 1946-47 is Rs. 1,05 lakhs.

LI.—EXTRAORDINARY RECEIPTS.

Revenue.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Sale of land	81,55	75,82	60,14	65,29
Sale of other Government assets	...	...	...	...
Other items	...	...	...	...
Total ...	81,55	75,82	60,14	65,29
Deduct—Refunds	— 21	— 32	— 32	— 29
Total ...	81,34	75,50	59,82	65,00

192. *Sale of Land.*—The estimate under this head represents the anticipated receipts from the sale of Barrage lands. The revised estimate of 1938-39 is based on various factors such as the fall in prices and damage to crops by frost, etc. The increase in the budget estimate for 1939-40 over the revised estimate of the current year is due to anticipated larger receipts.

193. *Refunds.*—The provision under this minor head is in respect of refunds of the deposits received in advance on account of sales of Barrage lands in cases in which the sales are not subsequently sanctioned.

68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

Expenditure.

194. The provision of fund for capital expenditure on irrigation works for which capital accounts are kept is made under the head '68'. The capital expenditure on the works may be defrayed from general revenues of the year, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head '68' is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year are deducted in lump from the gross provision under this head and are shown under separate head '19.'

195. The budget and revised estimates for 1938-39 with the actuals for 1937-38 and the budget estimate for 1939-40 are shown below :—

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Lloyd Barrage and Canals Construction :—				
Expenditure excluding interest charges met from loan funds	8,85	7,85	18,34	7,61
Interest charges to be met from loan funds ...	—11,08	...	...	...
	—2,23	7,85	18,34	7,61
Works other than the Lloyd Barrage and Canals Construction in Sind	5,44	6,06	6,34	4,84
	3,21	13,91	24,68	12,45
Grand Total ...	3,21	13,91	24,68	12,45

196. In connection with the Lloyd barrage and Canals Construction Project, a separate note is printed hereunder. So far as other works are concerned, the revised estimate for 1938-39 when compared with the budget estimate shows an increase of 28 which is mainly due to the commencement of certain new irrigation works during the current year, which have been found necessary for the improvement of the irrigational facilities in Lower and Upper Sind.

197. The budget estimate of 4,84 for 1939-40 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project, shows a decrease of 1,22 in comparison with the budget estimate for 1938-39. The details of the works on which the budget provision for 1939-40 will be spent are given in the Public Works Department detailed budget estimate under the head '68'.

198. Capital expenditure under the head '68', is on account of works in connection with the Lloyd Barrage and Canals Construction Project, and other works. As shown in the above table the total provision for works other than the Lloyd Barrage Project is made up as under :—

—	Votable.	*Charged.*	Total.
Works	3,70	...	3,70
Establishment —			
Ordinary	87	18	1,05
Special	...	...	...
Pensionary Charges	5	1	6
Tools and Plant (Ordinary)	3	...	3
Deduct—Receipts on capital account	...	...	...
Total ...	4,65	19	4,84

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT FOR THE YEAR 1939-40.

199. The Barrage and Canals have been in operation since the commencement of the kharif season of 1932, and the main works have all been completed. The works still remaining to be carried out are those in connection with the running of the canals which had perforce to be postponed until the canals were actually working. Except for drainage works they are comparatively small, but being numerous, they total upto a considerable amount. A few points which deserve mention are dealt with below :—

200. The entire scheme consists of the following units :—

(*a*) Barrage and Head Regulators of Canals.

(*b*) Seven canals noted below :—

On the Left Bank.	On the Right Bank.
(1) Rohri Canal.	(5) North-Western Canal.
(2) Eastern Nara System.	(6) Rice Canal.
(3) Khairpur Feeder East.	(7) Dadu Canal.
(4) Khairpur Feeder West.	

(*c*) Manchar Drainage Scheme, and

(*d*) Flood Protective Bund to protect the Right Bank area.

(*a*) *Barrage and Head Regulators.*

201. All works have been completed.

(*b*) *Canals.*

These have also been completed in their main features. Only a few items remain.

Remarks with regard to particular items are made below :—

B.—Land.—The work of acquisition of land has been practically completed, except for that required for water-courses.

K.—Buildings.—The construction of several buildings had been held in abeyance till the expenditure already incurred on buildings and the amount of all requirements was definitely known. This was finally settled in 1935-36 and the construction of necessary buildings was started. They comprise small buildings such as Darogas' landhis, Signallers' quarters, etc.

Distributaries.—Remodelling of the Rice channels is being continued. Construction of certain new distributaries and extensions of certain existing distributaries are proposed to facilitate irrigation.

Drains.—The construction of drains in canal areas has not yet been taken in hand. Preliminary surveys are in progress and after they are completed, detailed surveys will be undertaken whereever drainage appears feasible as well as necessary.

Detailed investigations in water-logged areas and observations of sub-soil water levels in observation pipes will continue. Some experiments are also in progress.

Water-courses.—Construction of water-courses continues along with the sale and leasing of Nakabuli lands.

(c) Manchar Drainage Scheme.

202. The main object of this scheme is to divert and drain off flood water which comes down from the hills, and to deal effectively with sub-soil and surface water in the surrounding irrigated areas. It comprises the following works :—

(1) A new cut from the Manchar Lake to the river with a regulator.

(2) The widening and deepening of Aral Manchar and providing a regulator.

(3) Containing banks round the Manchar Lake to prevent accumulated water from spreading to the canal areas.

These works have been completed. For the protection of the Right Bank area from floods [*vide* (*d*) below], the following works have also been found necessary :—

(1) Flood Protective Bund.

(2) Nara Valley Drain.

(3) Constructing a masonry or boulder groyne to divert the flood water of Gaj Nai.

(d) Flood Protective Bund.

203. This line of bund has been constructed on the western boundary of the Right Bank irrigated areas which have hitherto been subjected to flooding by hill torrents from the Khirtar hills. The works has been practically completed.

204. (2) *Nara Valley Drain.*—There is a natural depression bordering the Right Bank track along which a channel is excavated to drain off water collected in the Mirokhan reservoir or spill from the irrigated area. A low level drain in the main channel is provided. It may be, noted, however, that these channels were primarily intended to drain off the flood water, but later on, it was decided that the same valley should be utilized for the drainage of the surface and sub-surface water of the Right Bank irrigated areas by remodelling the low level drain excavated in the bed of the Main Nara Valley Drain and also by remodelling where necessary the masonry structures originally constructed. The work is practically completed.

205. (3) *Diversion of Gaj Nai Floods.*—Works necessary for the scheme of diversion of hill torrents from the Gaj Nai had been completed, but extensions and raising of some works were found necessary by experience. These have been completed.

ACCOUNTS.

Amalgamation of the old Sind Canals with the Lloyd Barrage Canals.

206. The Lloyd Barrage and Canals Construction Scheme largely supplants the inundation system of irrigation in Central Sind and commands areas which the old systems of irrgation could not properly command. In some cases entire areas formerly dependent on the old systems receive water for irrigation from the new Barrage canals. In the case of the Eastern Nara System, Dad, Nasrat, etc., the old canals have been used for carrying the Barrage supplies, while in the case of the Ghar, Western Nara, Great Marakh, etc., the old canals have been entirely abandoned except for short lengths. In other cases the Barrage Scheme takes over the irrigation of parts of the areas commanded by the old systems as in the case of the Fuleli, Begari and Sind Canals, etc. These systems are said to be partially merged.

In order to arrive at the correct figures of revenue earned on the capital invested it has been decided by the Government of India in consultation with the Auditor-General, that with effect from 1936-37, the capital cost of the abandoned or merged canals should be added to the capital cost of the new canals and that administrative accounts should be prepared for the combined systems.

Where the merger has been only partial, a share of the capital outlay of each canal in the ratio of the irrigated area transferred to the command of the Barrage canals will be added to the capital of the Unified System. The revenue having been consolidated, there will be no deduction to be made from them on account of pre-Barrage net revenue from the abandoned or merged canals in the Barrage Zone. Interest actually payable on the transferred capital will figure on the expenditure side.

The figure of the capital cost of the old canals now merged with the Barrage canals will remain constant as it cannot now change.

A foot-note will be incorporated in the administrative accounts containing the information noted in the margin in respect of the canal units noted below :—

(i) Total Capital invested—Direct and Indirect.
(ii) Gross Receipts—Direct and Indirect.
(iii) Working Expenses—Direct and Indirect.
(iv) Net Revenue.
(v) Percentage return on the total Capital outlay.
(vi) Total interest charges for the year.
(vii) Total area irrigated.

(*a*) Lloyd Barrage Canals including affected canals.

(*b*) Old canals affected, grouped as a whole.

(*c*) Lloyd Barrage canals excluding old canals affected.

Bunds in Lower and Middle Sind.

207. Following an expert enquiry, the Government of India decided in 1934, that the necessity for the raising of the bunds in Lower and Middle Sind was undoubtedly due to the construction of the Lloyd Barrage canals and that, in consequence the expenditure involved on this work should be debited to the Lloyd Barrage Project. It has also since been decided that the net revenue from the canals which have been, as shown above, merged in the Lloyd Barrage Unified System, should go to the Project and that in order to make good the loss of this amount to non-Barrage revenues almost equal annual maintenance charges of these bunds formerly met from non-Barrage revenues should be debited to the Barrage.

Receipts.

208. The scheme commenced to earn revenue from the year 1932, and receipts on account of the share of consolidated revenue are classified under the head "XVII". Receipts on account of land sales are credited to the head "LI.—Extraordinary Receipts". The realisations from land sales during 1938-39 and 1939-40 are expected to be about Rs. 59·82 and Rs. 64·50 lakhs, respectively. The receipts on the following items are treated as receipts on capital account under the head '68' and are shown as 'Charged' from the year 1938-39, as a result of the decision of the Government of India to utilize all receipts on capital account for payment of debt.

Disposal of plant.—Machinery of considerable value had been purchased for the construction of the Barrage works and after their completion most of this machinery and plant has become available for sale. In 1932, a Special Officer was employed for the disposal of this surplus machinery and stores. His appointment was, however, abolished in April 1935, and since then the work is being done by a Sub-Divisional Officer who was attached to the Mechanical Division and as from 24th January 1938, is attached to the Barrage Division. The total anticipated realisation from the sale of plant as estimated at present is Rs. 46·35 lakhs. The total amount realised up to 31st March 1938, is Rs. 36·04 lakhs. Rs. 1·65 lakhs are expected to be realised in 1938-39 and about 1·95 lakhs are expected to be realised in 1939-40. The sale of the remaining items now-a-days is slow in comparison to that in the earlier years, because the remaining plant is of the kind for which no ready market exists.

Nasirabad Tasil.—The south-western area of Nasirabad Tahsil in British Baluchistan is irrigated by the Khirtar Branch of the North-Western Canal taking off from above the Barrage at Sukkur, and the Government of India have therefore agreed to bear—

(1) a share of cost of construction of the North-Western Canal, the Barrage and its Head Regulator ;

(2) a share of the cost of the two auxiliary works, constructed for protecting the southern and western areas commanded by the Right Bank System of the Barrage Canals, *viz.*, the Manchar Drainage and the Flood Protective Bund Schemes ;

(3) a share of the cost of the Sind Protective Bund Scheme consisting of the work of raising and strengthening the river bunds in Lower and Middle Sind, a work necessitated by the construction of the Barrage ;

(4) a share of the cost of maintenance of the Lloyd Barrage and Canals Construction Scheme with its auxiliary works calculated at an over-all uniform single percentage.

The recoveries on account of items (1) to (3) above amount to Rs. 108 lakhs upto the end of the year 1937-38 and have been utilised in reduction of the Barrage debt. An amount of 15 is expected to be recovered in 1938-39 and 11 in 1939-40. The recovery on account of item (4) upto 1937-38 amounts to about Rs. 10.44 lakhs and has been adjusted as recovery of expenditure under 'XVII—Direct Receipts'. And it is expected that 2,02 and 1,96 will be credited in 1938-39 and 1939-40, respectively.

Share of the cost of the Barrage to be paid by the Khairpur State.—An arbitrator has been appointed to decide the question of recovery from the Khairpur State of its share of the cost of the Barrage and pending the decision, the Darbar has paid Rs. 2½ lakhs in 1936-37; and Rs. 2 lakhs in 1937-38 and Rs. 1 lakh in 1938-39 on account without prejudice. A sum of Rs. 7,38,600 being the cost of land acquired from the State will be similarly adjusted in the accounts for 1938-39.

Recovery of the cost of water-courses.—According to the Bombay Irrigation Act, 1879, as modified by Bombay Act, XV of 1933, the expenditure on water-courses, etc., is recoverable from all Zamindars. The bills of demands have been handed over to Khatedars and the recoveries are in progress.

Expenditure.

209. An abstract showing the total probable expenditure (direct charges) which will be incurred to the end of 1939-40 on the project is attached at the end of this note.

The expenditure includes outlay on the following items :—

Works.—Includes the cost of land, the staff charged to works, the expenditure on sub-rectangulation and that on the working of the dragline machines, surveys for drainage works, pipe and well, sub-soil water level observations.

Establishment.—This item includes the estimated *pro rata* share of the ordinary establishment charges debitable to the project and the estimated cost of special establishments employed specially on the project.

Tools and Plant.—This item represents the special tools and plant and the *pro rata* charges expected to be debited to the project out of the total expenditure on ordinary tools and plant.

Suspense.—Under this head provision is made for clearing the suspense balances by adjusting the value of stock issued to works.

Figures of Expenditure.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Works	10,47	8,10	15,35	8,26
Establishment	4,06	4,10	6,04	3,83
Pensionary charges	13	12	23	13
Tools and Plant	3	6	10	5
Suspense	—13	...	—33	...
Less.—Receipts on capital account	—5,71	—8,31	—15,24	—8,53
Total ...	8,85	4,07	6,15	3,74
Interest charges—				
(*a*) met from loan funds	...	...	...	...
(*b*) met from refund of Customs Duty ...	...	...	...	...
(*c*) met from receipts from Barrage land sales	81,34	75,00	59,82	64,50*
(*d*) met from anticipated additional net revenue from the Barrage Unified System ...	56,29	47,21	53,65	57,12*
(*e*) write back from '68' of interest capitalised in the past now met from excess net revenue	—11,08	...	...	...
(*f*) met from capital receipts	..	3,78	12,19	3,87†
Total ...	1,26,55	1,25,99	1,25,66	1,25,49
GRAND TOTAL ...	1,35,40	1,30,06	1,31,81	1,29,23

* These amounts have been provided under the head "17—Interest".

† This amount has been provided under the head "68—Construction of Irrigation Works, etc".

210. Considering the figures exclusive of interest charges, there is an increase of 2,08 in the revised estimate as compared with the budget estimate for 1938-39 as shown below :—

		Increase (+) Decrease (−) (In thousands).
Works	+	7,25
Establishment	+	1,94
Pensionary Charges	+	11
Tools and Plant	+	4
Suspense	—	33
Receipts on capital account	—	6,93
		2,08

Works.—The increase of 7,25 is mainly due to the adjustment of the cost of land acquired from Khairpur State which had not been accounted for before.

Establishment.—The increase is due to re-distribution of these charges on a *pro rata* basis.

Pensionary charges.—The pensionary charges are ordinarily calculated at a percentage of the total pay and leave salary of the pensionable establishment including such portion of the temporary staff which Government estimate may ultimately be made permanent. The percentage adopted is based upon the borrowing rates of the Government of India of the year in which the pensionary charges are adjusted in the accounts. But in the case of the Public Works Department the total cost of pay and leave salary of the pensionable establishment which should be debited to Irrigation Heads is not readily ascertainable and Government have, therefore, directed that the calculation of the pensionary charges should be made with reference to the gross establishment charges finally allocated to each head, after making a suitable reduction in the prescribed rates in view of the fact that the figures of establishment cost include also the cost of non-pensionable staff and charges on account of allowances, contingencies, etc.

The increase in respect of pensionary charges in the revised estimate as compared with the budget estimate for the year 1938-39 is due to th ere-distribution of establishment charges on a *pro rata* basis.

Suspense.—The decrease (33) is due to the fact that the disposal of the stores in the Central stores is likely to be completed in 1938-39.

Receipts on Capital Account.—The increase (6,93) is mainly due to the payment of Rs. 3 lakhs by the Khairpur Durbar and the adjustment of Rs. 7,38,600 on account of the cost of land acquired from Khairpur State towards the share of the cost of the Barrage Project by the Durbar partly counter-balanced by less recovery of cost of water-courses anticipated during the year than originally estimated.

Budget Estimate for 1939-40.

211. The decrease of 33 in the budget estimate for 1939-40 as compared with that for 1938-39 is due to the fact that the works are nearly completed.

Works.—The works provision of 8,26 for 1939-40 is made up of 7,06 for the Lloyd Barrage and 1,20 for bund works in Middle and Lower Sind. The provision for the Lloyd Barrage is sub-divided into the following sub-heads :—

Sub-heads.	Thousands. Rs.
B.—LAND	5
C.—Works	..
D.—Regulators	10
E.—Falls	..
F.—Cross Drainage Works	..
G.—Bridges	..
H.—Escapes	..
K.—Buildings	3
L.—Earth work	7.5
M.—Plantation	..
O.—Miscellaneous	..
3.—Distributaries	2,83
4.—Drainage and Protective Works ..	96
5.—Water-courses	66
6.—Special Tools and Plant	22
7.—Losses on stocks	15
Work-charged establishment employed under the Revenue Officer ..	2,03
Total ..	7,06

The following remarks relate to the more important items :—

Distributaries.—The provision is mainly made for the completion of the remaining distributaries, construction of modules and culverts and the remodelling of channels in the Rice Canals Division, of a new minor and Nasir Branch of Rohri Canal.

4.—*Drainage and Protective Works.*—The provision under this head is for the Flood Protective Bund, for surveys being carried out by the Development and Research Division and for the construction of such drains as may be taken in hand.

5.—*Water-courses.*—The provision is for constructing water-courses in lands which are being sold or leased.

Establishment (3,83) *and Tools and Plant* (5).—The provisions for ordinary Establishment and Tools and Plant have been arrived at on a *pro rata* basis.

Receipts on capital account (8,53).—The provision is made up of—

(*a*) anticipated realizations form sale of plant (1,95),

(*b*) recoveries form the Government of India on account of expenditure in Nasirabad Tahsil (11),

(*c*) miscellaneous receipts including receipts on account of adjustment of the cost of land under water-courses acquired by credit system (13),

(*d*) recovery of the cost of water-courses from Zamindars (6,34).

212. Out of this receipt a sum of 3,87 is utilised to meet interest charges and the balance 4,66 towards the repayment of outstanding debt.

The distribution of the total provision (7,61) for the project for 1939-40 between Voted and Charged is as under :—

——	Votable.	*Charged.*	Total.
Works	8,26	...	8,26
Establishment—			
Ordinary	1,94	41	2,35
Special	1,07	41	1,48
Pensionary Charges	10	3	13
Tools and Plant—			
Ordinary	6	...	6
Special	—1	...	—1
Suspense	...	...	...
Deduct.—Balance of receipts on capital account after meeting interest charges debitable to '68'.	...	—4,66	—4,66
Total ...	11,42	—3,81	7,61

Abstract showing the total expenditure (direct charges only) incurred to end of 1937-38 and probable expenditure in 1938-39 and 1939-40 on the Lloyd Barrage and Canals Construction Project.

Main head.	Sub-head.	Amounts as provided in the 2nd Revised Recapitulation, as subsequently modified, *vide* G.R. (P.W.D.) No. 187-A dated 23-4-1936.	Amount of sanctioned detailed estimates.	Outlay. Actual to end of 1937-38.	Outlay. Probable during 1938-39.	Budget for 1939-40. Works in progress.	Budget for 1939-40. Works not commenced.	Budget for 1939-40. Total.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage and Canals Construction.	I—WORKS.							
	Barrage and Head Regulators ...	5,21,18,000	6,27,80,267	5,24,71,936	75,400	39,000	...	39,000
	Rohri Canal System	5,74,64,000	5,58,09,699	4,91,11,401	8,17,500	11,000	29,400	38,400
	Eastern Nara System	2,26,58,000	2,20,98,458	2,07,75,524	54,200	11,500	8,600	20,100
	Right Bank Canal System	4,72,97,000	4,35,76,395	4,15,13,622	2,38,000	55,200	2,81,300	3,36,500
	Manchar Drain and Regulator ...	26,10,000	25,10,513	24,45,706	6,000	...	65,500	65,500
	Flood Protective Bund Scheme ...	62,45,000	56,37,166	52,04,589	9,800	1,000	3,000	4,000
	Suspense	...	...	10,274	...	...	...	...
	Sub-Rectangulation and Revenue Officer's Work-charged Establishment ...	...	...	3,15,647	2,08,000	2,03,000	...	2,03,000
	Protective Bund System in Sind ...	33,00,000	9,97,206	6,52,796	1,25,700	1,19,500	...	1,19,500
	Total—Works ...	19,16,92,000	19,34,09,704	17,25,01,495	15,34,600	4,40,200	3,85,800	8,26,000
	II—ESTABLISHMENT ...	2,88,13,000	...	3,32,62,904	6,03,600	3,83,000	...	3,83,000
	Pensionary charges	...	...	29,03,222	22,800	12,600	...	12,600
	III—TOOLS AND PLANT ...	28,93,000	...	23,71,888	10,400	5,400	...	5,400
	IV—SUSPENSE ...	...	...	1,79,802	—33,000	...	...	...
	Deduct—Receipts on Capital Account ...	—2,78,11,000*	...	—1,67,72,881	—4,85,300	—8,53,000	...	—8,53,000
	Deduct—Share of cost of Barrage payable by Khairpur State	—26,31,000	...	—2,50,000	—10,38,600	...	...	...
	For Rounding	...	...	...	+ 500	...	...	...
	GRAND TOTAL ...	19,29,56,000	19,34,09,704	19,41,96,430	6,15,000	—11,800	3,85,800	3,74,000

			Rs. in lakhs.
*(1) Salvage value			74·76
(2) Recoveries on account of cost of—			
(*a*) Water-courses		186·89	
(*b*) Rectangulation		16·46	
			203·35
	Total		278·11

81—CIVIL WORKS.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Expenditure	39	46	46	23

213. The decrease of 23 in the budget estimate for 1939-40 as compared with that for 1938-39 is due to reduction in the provision for roads according to actual requirements.

The budget estimate for 1939-40 has been distributed as under :—

		Rs.
Original works		18
Establishment	*Charged* ..	*1*
	Voted ..	4
	Total ..	23

214. The provision for original works will be utilized on works in connection with roads, etc., on the Artillery Maidan, Karachi.

82.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement charges	2	4	2	41
Establishment	1	...	...	1
Deduct—Receipts of a capital nature	—1,25	—2,50	—2,47	—3,00
Refunds	...	1	...	...
Total ...	—1,22	—2,45	—2,45	—2,58

215. The development of the Artillery Maidan, Karachi, has necessitated the acquisition of properties, without which the development scheme could not be proceeded with. It has become necessary to acquire certain private buildings which were allowed to be constructed by the Cantonment Authorities on certain terms when the Maidan was in their charge. Under the terms of the Cantonment leases, Government had the power of resumption at any time on giving the stipulated notice and paying the value of such buildings as might have been authorised to be erected, the value being fixed by a committee of arbitration. The receipts on account of the sale of plots, etc., are estimated at Rs. 3,00,000 during 1939-40. As receipts are taken towards the reduction of expenditure, the revised and the budget estimates have been placed at—2,45 and—2,58, respectively.

The decrease of 3 in the revised estimate under ' Deduct—Receipts of a capital nature ' against the budget estimate of 1938-39 is due to the estimated brokerage charge at the rate of 1 per cent. allowed to all brokers and architects arranging sales of plots on the Maidan with a view to accelerate the sale.

83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Payments of commuted value of pensions ...	2,30	2,15	2,08	2,20
Deduct.—				
(*a*) Amount financed from ordinary revenue ...	—20	—2,15	—2,08	—2,20
(*b*) Capital portion written back to revenue ...	—7	—17	—3,39	...
Total ...	2,03	—17	—3,39	...

216. All payments on account of commutation of pensions are booked under this capital major head in the first instance, and such portion of the expenditure recorded under this major head as it may be decided to finance from revenue is transferred at the end of the year to the head " 55-A—Commutation of pensions financed from ordinary revenues " (See paragraph 174 under "55-A"). The remaining debit under the major head was, upto 1937-38, being written back to revenue in equated instalments of principal and interest spread over a period of 15 years. It has since been decided that with effect from the current year these writes-back to revenue may be made in varying instalments within a maximum period of 15 years. Such portion of the outstanding debit under this head as may be found possible to meet from the revenue of a year is debited to the head "55—Superannuation allowances and pensions" by relief to this major head.

217. *Payments of commuted value of pensions to pensionsers.*—The decrease in the revised estimate of 1938-39 as compared with the budget estimate of that year is based on the progress of actuals. The budget estimate for 1939-40 is based upon past actuals.

218. *Deduct—Amount financed from ordinary revenue.*—See paragraph 174 under the head " 55-A—Commutation of pensions financed from ordinary revenue ".

219. *Deduct—Capital portion of equated payments out of revenue.*—It has been decided that the entire capital of 3,39 at charge under this major head should be written-back to revenue this year and the revised is accordingly put at 3,39; see also paragraph 171 under the head " 55—Superannuation allowances and pensions ".

85.—PAYMENTS TO RETRENCHED PERSONNEL.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate 1939-40.
(1) Civil (Non-Commerical) Gratuity	...	...	...	...
(2) Irrigation—Joint Establishment—Public Works—Gratuity	...	...	...	...
(3) *Deduct.*—Payment out of revenue—				
(*a*) Expenditure transferred to 'XVII—Irrigation etc., works for which Capital Accounts are kept-Working expenses" ...	...	...	...	...
(*b*) Amount written back to "55—Superannuation, etc."	—9	—3	—3	—1
	—9	—3	—3	—1

220. The expenditure on the payment of gratuities to retrenched Government servants is booked under this head under separate minor heads for (i) non-commercial, and (ii) commercial departments. The payment on account of the latter is subsequently transferred to the respective major heads dealing with the commercial departments concerned.

221. The estimate under (1) and (2) are nil, as the special retrenchment concessions sanctioned by the Government of Bombay have been withdrawn with effect from 1st April 1937.

222. *Amount written back to "55—Superannuation, etc."*—The expenditure on the payments of gratuities to retrenched personnel is being written back to revenue under the head "55—Superannuation Allowances and Pensions" in five equal annual instalments with effect from the year following that in which it was incurred. (See paragraph 168 under "55—Superannuation").

DEBT, DEPOSITS AND ADVANCES.

Receipts.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Public Debt.				
A—Debt raised in India—				
Loans from the Central Government ...	...	...	...	...

223. It has not been found necessary to make any provision for fresh borrowing during the current or the next year. The following table shows the balance of loan savings at the end of 1939-40 :—

—	Balance of loan savings on 1st April 1938.	Revised estimate of expenditure during 1938-39.	Estimated balance of loan savings on 1st April 1939.	Budget estimate of expenditure during 1939-40.	Estimated balance of loan savings on 31st March 1940.
Lloyd Barrage	41,87	21,39	20,48	12,27	8,21
All other purposes	—1,41	6,80	—8,21	5,07	—13,28
Total ...	40,46	28,19	12,27	17,34	—5,07

224. The excess expenditure of 5,07 during 1939-40 over the loan savings will be met from the revenue surplus or the free balance of Government.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Unfunded Debt.				
State Provident Funds—				
(i) General Provident Fund	9,72	9,95	9,62	9,93
(ii) Contributory Provident Fund	1	9	8	7
Total ...	9,73	10,04	9,70	10,00

225. The Contributary Provident Fund is intended for officers recruited on contract, whose conditions of service require both the Government servants concerned and the Government to contribute towards the Fund.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Famine Relief Fund.				
A. Famine Relief Fund—				
Transfers from revenue account	...	...	...	...
Interest receipts	6	33	33	34
B. Investment Account	...	...	...	...
Total ...	6	33	33	34

226. The estimates represent the interest due on the investments of the balance in the Sind Famine Relief Fund in the Government of India securities. The increase of 1 in the next year's estimate is on account of interest on further investments made in the current year of the amount of interest received so far.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Appropriation for reduction or avoidence of Debt.—				
Other appropriation	7,47	3,38	16	3,72

227. This head receives *per contra* credit of the debit under "23—Appropriation for reduction or avoidance of debt". (See paragraphs 75 and 76.)

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Depreciation Reserve Fund—				
Government Presses—				
Government Press, Karachi	4	6	6	10

228. The receipts of the Fund consist of a charge to the Press by debit to "56—Stationery and Printing" of the book value of the machinery disposed of during the year and of a yearly allowance for depreciation on the book value of the plant and machinery, etc., in use at the beginning of the year, and those brought into use during the year. The increase in the budget estimate of 1939-40 over the revised estimate of the current year is due to the purchase of additional plant and machinery during the current year.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Deposits of Local Funds--				
(*a*) District Funds	43,29	45,55	44,06	44,06
(*b*) Municipal Funds	12,83	14,06	11,37	11,37
(*c*) Other Funds	24,19	23,37	21,82	21,82
Total ...	80,31	82,98	77,25	77,25

229. (*c*) *Other Funds*.—This minor head includes deposit accounts of Education Funds, Medical and Charitable Funds, Village Panchayat Funds, etc.

230. The current year's revised estimates are based on the progress of current and past actuals. The next year's estimates follow the current year's revised estimates.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Departmental and Judicial Deposits—Civil Deposits—				
(i) Revenue Deposits	5,21	5,00	5,08	5,08
(ii) Civil Courts' Deposits	17,95	17,12	17,76	17,76
(iii) Criminal Courts' Deposits	26	32	28	28
(iv) Personal Deposits	71,62	69,76	68,57	68,57
(v) Forest Deposits	47	40	55	55
(vi) Public Works Deposits	5,79	5,32	4,61	4,61
(vii) Trust Interest Funds	49	49	50	50
(viii) Deposit Account of the receipts under the Public Conveyance Act	32	30	29	...
(ix) Deposits for work done for public bodies or individuals	1	1	...	...
(x) Municipal taxes on Government residential buildings	...	...	...	...
(xi) Unclaimed Deposits in the General Provident Fund	...	2	...	...
(xii) Unclaimed Deposits in the Contributory Provident Fund...	...	...	...	...
(xiii) Deposits of fees received by Government servants for work done for private bodies.	4	3	5	5
(xiv) Deposits for weight and measures under the Bombay Weights and Measurs Act, 1932..	...	...	...	...
Total ...	1,02,16	98,77	97,69	97,40

231. The estimate of the receipts and disbursements under this major head are generally based on the current and past actuals and the next year's estimates follow the current year's revised estimates.

(i) *Revenue Deposits.*—The following are some of the deposits accounted for under this minor head :—Deposits made in Revenue Courts or in connection with the revenue administration, earnest-money deposits made by intending tenderers of the civil departments, security deposits realised by the Police Department under the Indian Motor Vehicles Taxation Act or otherwise.

(iv) *Personal Deposits.*—These are deposits of which a banking account is kept (not being Civil or Criminal Courts' deposits), *e.g.*, Wards, Attached Estates deposits, trusts and endowments.

(vii) *Trust Interest Funds.*—This minor head includes provision for interest on securities held by the Treasurer of Charitable Endowments and for the purchase and sale of such securities.

(vii) *Deposit Account of the receipts under the Public Conveyance Act.*—With effect from 1939-40 the receipts under the Public Conveyance Act are to be treated as revenue under the head "XXIII—Police" and the corresponding payments to be treated as expenditure under the service head "29—Police". Hence, the deposit head will not be operated upon from 1st April 1939.

(x) *Municipal taxes on Government residential buildings.*—This head is intended for the adjustment pending payment to the municipality, of the amounts on account of municipal taxes, recovered from Government servants occupying Government residential buildings.

(xi) *Unclaimed deposits in the General Provident Fund and* (xii) *Unclaimed deposits in the Contributory Provident Fund.*—The amounts of the subscriptions in these funds remaining unclaimed for a period exceeding six months are transferred to this head at the end of each year and dealt with under the ordinary rules relating to deposits.

(xiv) *Deposits for weights and measures under the Bombay Weights and Measures Act,* 1932.—The transactions under this head represent deposits made by local bodies for the manufacture of standard weights and measures which these bodies are required to maintain under the Bombay Weights and Measures Act, 1932.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Other Accounts—				
1. Subventions from Central Road Fund ...	7	5,15	2,22	16,83
2. Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
(i) Grant for economic development and improvement of rural areas.	} 6	62	} 16	97
(ii) Grant for the scheme for co-operative training and education.		6		8
(iii) Grant for small-scale woollen industry ...		16		16
3. Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugar-cane tracts in India.	} 32	...	...	...
(ii) Scheme for the improvemnt of marketing in India.		20	} 26	17
(iii) Scheme for the appointment of Disease Investigation Officer.		8		9
4. Deposit account of grants from the Central Government for the Development of Hand-loom Industries.	16	8	12	8
5. Central Cotton Committee Research Fund ...	68	63	63	34
6. Fund for Sind Buildings	16,21	...	...	...
Total ...	17,50	6,98	3,39	18,72

232. (1) *Subventions from Central Road Fund.*—The amounts distributed to the Provincial Governments from the Fund are credited to this minor head. The actual expenditure on approved works is recorded under "50—Civil Works—Communications" and an equal amount is debited every month to this deposit head by credit to "XXXIX—Civil Works—Transfers from Central Road Fund". The balance at the credit of the deposit account on 1st April 1938 was 7,45. The current year's revised estimate represents the amount that will be received from the Government of India to meet the excess of expenditure over the balance at credit. The next year's estimate of receipts from the Government of India has been placed at the same figure as the estimate of expenditure during that year as the balance at the end of 1938-39 will be nil.

(2) *Deposit Account of grants from the Central Government for the economic development and improvement of rural areas.*—The expenditure from this grant is being incurred by (i) the Collectors, (ii) the Director of Agriculture, (iii) the Registrar of Co-Operative Societies and (iv) the Assistant Director of Industries. The accounting procedure in respect of the transactions under this head is similar to that prescribed in connection with "Subventions from Central Road Fund", *i.e.* the grants received from the Government of India are credited to the deposit head and the expenditure booked under the relevant service heads. The expenditure incurred by the above mentioned officers is being booked respectively under (i) "25—General Administration, (ii) "40—Agriculture", (iii) "42—Co-operation" and (iv) "43—Industries", and at the end of the year a credit equal to the expenditure incurred is given to the respective receipt heads, *viz.*, XLVI—Miscellaneous (there being no receipt head corresponding to "25—General Administration"), XXIX—Agriculture, XXXI—Co-operation and XXXII—Industries by a corresponding debit to this deposit head. The revised estimate of the receipts in the current year represents the further amount expected to be received from the Central Government during the course of the year after the balances of the grants made by them so far have been fully utilised. The budget estimate of 1939-40 is the same as the estimated expenditure of that year as no amount of the grant is expected to remain unutilised at the end of the current year.

(3) *Deposit account of grants made by the Imperial Council of Agricultural Research.*—The grants made by the Imperial Council of Agricultural Research for financing the various schemes are credited to this head. The accounting procedure followed for "Subventions from Central Road Fund" has been adopted for expenditure from this deposit account also. The expenditure is debited to the service heads concerned, *viz.*, 40—Agriculture [for items (i) and (ii)] and 41—Veterinary [for item (iii)]. The amounts drawn from the deposit account to finance the expenditure under the service heads will be shown as departmental receipts under the corresponding receipts heads "XXIX—Agricultural" and "XXX—Veterinary".

(4) *Deposit account of the grant from the Central Government for the development of handloom industries.*—The transactions in respect of the grant are accounted for in the same way as the transactions under "Subventions from Central Road Fund", the heads operated in the revenue section being "XXXII and 43—Industries".

(5) *Central Cotton Committee Research Fund.*—In this case the deposit head alone is operated both on the receipt and disbursement sides. As the expenditure incurred is on objects which are primarily the concern of Provincial Governments, the transactions are recorded on their books but the Indian Central Cotton Committee exercises full control over the expenditure.

(6) *Fund for Sind Buildings.*—This head is intended for the accounting of transactions relating to the special grant for buildings made to this Province by the Government of India for the building programme necessitated by the constitution of Sind as a separate Province. The sanctioned grant of Rs. 17½ lakhs has already been received in full in 1937-38. The connected expenditure is debited to the head "50—Civil Works", and a credit equal to the amount

of expenditure incurred is given to the corresponding revenue head "XXXIX—Civil Works" by a debit to this deposit head.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Advances Repayable—				
(1) Civil Advances—				
(i) Advances for the purchase of passages	...	...	...	...
(ii) Objection Book Advances ...	1,48	1,20	1,85	1,85
(iii) Medical supplies for Military Department.	...	2	...	...
(iv) Advances for repayment of refunds of revenue and deposits.	2	1	2	2
(v) Public Works Advances	8	11	3	3
(vi) Other Advances	...	...	...	...
(2) Special Advances	...	...	...	...
(3) Forest Advances	1,16	1,21	1,20	1,20
Total ...	2,74	2,55	3,10	3,10

233. (1) (ii) *Objection Book Advances.*—The estimated recovery is mainly on account of advances of pay and travelling allowance granted to officers at the time of transfer, etc.

(1) (v) *Public Works Advances.*—The estimates under this head mainly represent the recovery of advances on account of repairs to private water courses.

(3) *Forest Advances.*—This head records the recovery of advances granted to disbursing officers of the Forest Department for disbursement.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Buget Estimate, 1939-40.
Permanent Advances	3	2	5	5

234. Permanent advances are intended as cash reserves with departmental officers to enable them to advance money for small urgent payments, to be subsequently recouped by cashing the bills for those charges at the treasury. The provision under this head is on account of the refund of such advances by departmental officers and is based on the progress of actuals. The next year's budget estimate follows the current year's revised estimate.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Account with the Government of Burma ...	...	...	...	...
Account with the Reserve Bank	6	3	1,26	1,26

235. This head is intended to record transactions by Government on behalf of the Reserve Bank. The current year's revised estimate is based on the progress of current actuals and the next year's budget estimate follows the current year's revised estimate.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Suspense Accounts—				
(i) Suspense Account	7	10	40	40
(ii) Central Accounts Office—Reserve Bank Suspense.	1,61,82	19,00	2,42,93	2,42,93
(iii) Cash Balance Investment Account ..	5,74,01	2,95,60	9,31,80	10,00,00
(iv) Recoveries of Service Payments ...	1,25	1,00	1,26	1,26
(v) Departmental Adjusting Account ...	...	...	5	5
Total ...	7,37,15	3,15,70	11,76,44	12,44,64

236. (i) *Suspense Account.*—This minor head is intended to record credits actually received but awaiting final adjustment under the proper heads of account.

(ii) *Reserve Bank Suspense.*—This head records credits received from other Governments passed on through the Reserve Bank pending receipt of debits from those Governments to enable adjustment to the final heads of account.

(iii) *Cash Balance Investment Account.*—This head records transactions in respect of temporary investments made from time to time of the provincial cash balances in the Central Government's Treasury Bills. The provision under this head represents the amount of the investments that are expected to mature before the close of the financial year. The increase in the current year's revised as well as the next year's budget estimates as compared with the current year's budget estimate is the result of anticipated increase in the amounts to be invested.

(iv) *Recoveries of service payments.*—This head is intended as a clearance head to which cash recoveries of service payments are credited before they are taken to the final heads of account.

(v) *Departmental adjusting account.*—This head is purely of a book-keeping nature operated upon in the Comptroller's Office.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Cheques and Bills—				
Departmental Cheques	3,06	3,11	3,01	3,01

237. Whenever Government officers make payments by cheques, the amounts of the cheques are credited to this head by debit to the service and other heads, and when the cheques are cashed, the amounts are debited to this head. Bills received in remittance or in payment of accounts are debited to this head by credit to the heads concerned and then sent for collection and finally credited to this head.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Departmental and similar accounts—				
Civil Departmental balances – (Civil and Public Works).	13	19	16	16

238. Cash balances held by Departmental officers outside the general cash balance are accounted for under this head.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT				
A.—Loans to Municipalities, Port Funds, etc.				
(i) Loans to Municipalities	—1	1	1	1
(ii) Loans to District and other Local Fund Committees.	1	1	1	1
(iii) Loans to land-holders and other notabilities	...	...	...	...
(iv) Advances to cultivators	4,31	5,25	2,68	5,28
(v) Advances under special laws ...	...	...	...	...
(vi) Miscellaneous loans and advances ...	1,04	80	9,04	64
Total ...	5,35	6,07	11,74	5,94
B—Loans to Government servants—				
(i) House-building advances	12	10	11	7
(ii) Advances for the purchase of motor cars...	13	15	16	10
(iii) Advances for the purchase of other conveyances.	6	6	5	2
(iv) Passage advances	...	...	...	...
(v) Other advances	...	...	...	...
Total ...	31	31	32	19
Total, Loans and Advances by Provincial Government.	5,66	6,38	12,06	6,13

239. A—*Loans to Municipalities, etc.*—(iv)—*Advances to cultivators*.—The decrease in the revised estimate as compared with the budget estimate of the current year is due to the fact that schemes for repayment in easy instalments have been introduced by the Government.

(vi) *Miscellaneous Loans and Advances*.—The increase in the revised estimate over the budget estimate of the current year is mainly due to the fact that the loan of Rs. 8 lakhs made to the Sind Provincial Co-operative Bank, Ltd., is expected to be repaid fully before the close of the current financial year.

B—*Loans to Government servants*.—The estimates are based on the actual recoveries due in respect of loans already granted and the probable recoveries in respect of further loans that may be granted.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Remittances.				
(1) Other Local Remittances—				
(i) Cash Remittances between treasuries ...	3,36,07	3,44,42	3,07,40	3,07,40
(ii) Forest Remittances	9,08	8,06	9,26	9,26
(iii) Public Works Remittances—				
(*a*) Remittances into treasuries ...	8,79	8,98	8,59	8,59
(*b*) Public Works Cheques ...	60,08	61,00	59,98	59,98
(*c*) Other Remittances	13,33	7,75	13,94	13,94
(iv) Transfers between Public Works Officers.	7,37	3,50	7,96	7,96
(v) Miscellaneous Remittances	4,48	6,20	4,17	...
(2) Remittances by Bills—				
Remittance Transfer Receipts-Local ...	53,07	77,33	25,14	25,14
(3) Adjusting Account between Central and Provincial Governments.	1,97,26	1,93,81	1,00,01	1,00,01
(4) Inter-Provincial Suspense Account ...	8	36	6	6
Total, Remittances ..	6,89,61	7,11,41	5,36,51	5,32,34

240. The current year's revised estimates are based on the past actuals and the progress of current actuals and the next year's budget estimates follow the current year's revised estimates.

(1) (v) *Miscellaneous Remittances.*—The credits under this head mostly represent the amounts paid by the purchasers of liquor and debits represent the payments made to liquor contractors. With effect from the next year, these transactions will be accounted for under the revenue heads " VIII and 8—Provincial Excise ". Accordingly no provision has been made on this account under both the receipts and disbursements sides in the budget estimate for the next year (1939-40).

Disbursements.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Public Debt.				
Loans from the Central Government—				
(*a*) Lloyd Barrage (Proper)	16,43	4,53	3,92	4,66
(*b*) Other consolidated debt—				
(i) Principal portion of the instalment towards repayment of advances for commuted value of pensions.	7,63 (for (i)–(iii))	17	3,39	...
(ii) Principal portion of the instalment towards repayment of advances for payments to retrenched personnel.		3	3	1
(iii) Portion of principal of the instalment towards repayment of advances for other purposes.		3,38	16	3,72
Total ...	24,06	8,11	7,50	8,39

241. (*a*) *Lloyd Barrage* (*Proper*).—The decrease in the revised estimate is due to a smaller amount of capital receipts becoming available for repayment of the Lloyd Barrage debt as a result of the larger capitalisation of interest under the head "68" (see paragraph 71 under "22—Interest") partially counterbalanced by an increase in the receipts and recoveries on capital account under "68" (see paragraph 208 under "68").

(*b*) *Other Consolidated debt.*—

Item (i) see paragraph 219 under "83".
Item (ii) see paragraph 171 under "55".
Item (iii) see paragraph 76 under "23".

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Unfunded Debt.				
State Provident Funds—				
(i) General Provident Fund	5,33	5,47	6,60	4,24
(ii) Contributory Provident Fund ...	24	...	51	...
Total ...	5,57	5,47	7,11	4,24

242. *See* paragraph 225 above.

(i) *General Provident Fund.*—The increase in the revised estimate of the current year is due to anticipated larger final payments and advances to the subscribers during the year.

(ii) *Contributory Provident Fund.*—The provision in the current year's revised estimate represents the amount of final payment due to one subscriber.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40
Famine Relief Fund.				
A—Famine Relief Fund—				
Transfers to Revenue Account	...	...	...	...
B—Investment Account—				
Purchase of securities	11,89	...	49	...
Total ...	11,89	...	49	...

243. See paragraph 226 above. The provision in the revised estimate of the current year represents the price for which the Government of India securities of the face value of Rs. 49,300 were purchased from the amount of interest received up-to-date on the previous investments.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Depreciation Reserve Fund—				
Government Presses—				
Government Press, Karachi	...	5	5	2

244. The provision under this head represents the expenditure incurred on renewals and replacements of machinery met out of the Depreciation Fund. The expenditure on this account is, in the first instance, debited to the service head "56—Stationery and Printing" and transferred to the deposit head at the end of the year. The decrease in the next year's provision as compared with the current year's revised estimate is due to anticipated smaller expenditure on renewals and replacements.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate 1939-40.
Deposits of Local Funds—				
District Funds	43,95	45,21	45,64	45,64
Municipal Funds	13,33	14,07	11,75	11,75
Other Funds	23,62	22,67	23,93	23,86
Total ...	80,90	81,95	81,32	81,25

245. *See* paragraph 229 above.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Departmental and Judicial Deposits—				
Civil Deposits—				
(i) Revenue Deposits	4,78	5,04	3,55	3,55
(ii) Civil Courts' Deposits	17,41	17,00	17,05	17,05
(iii) Criminal Courts' Deposits	25	30	26	26
(iv) Personal Deposits	73,08	69,76	71,62	71,62
(v) Forest Deposits...	36	38	48	48
(vi) Public Works Deposits	5,30	5,29	5,22	5,22
(vii) Trust Interest Funds	57	49	50	50
(viii) Deposit account of the receipts under the Public Conveyance Act.	32	30	45	...
(ix) Deposits for work done for public bodies or individuals.	...	1	...	...
(x) Municipal taxes on Government residential buildings.	...	...	...	...
(xi) Unclaimed deposits in the General Provident Fund.	2	4	2	2
(xii) Unclaimed deposits in the Contributory Provident Fund.	...	...	...	...
(xiii) Deposits of fees received by Government servants for work done for private bodies.	5	3	3	3
(xiv) Doposits for weight and measures under the Bombay Weights and Measures Act, 1932.	6	11	6	6
Total ...	1,02,20	98,75	99,24	98,79

246. *See* paragraph 231 above.

Deposit account of receipts under the Public Conveyance Act.—As the deposit head will not be operated upon from the next year (*vide* paragraph 246), the balance in the Fund which is estimated to be 15 at the close of the current

year will be transferred to the head "XXIII—Police" by debit to this deposit head. This accounts for the increase in the revised estimate.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Other Accounts				
(1) Subventions from Central Road Fund ...	4,18	10,77	9,67	16,83
(2) Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
(i) Grant for economic development and improvement of rural areas.	13	62	60	97
(ii) Grant for the scheme of Co-operative training and eduction.	11	6	7	8
(iii) Grant for small-scale woollen industry.	...	16	10	16
(3) Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugar-cane tracts in India.	...	...	...	...
(ii) Scheme for the improvement of marketing in India.	34	20	20	17
(iii) Scheme for the appointment of Disease Investigation Officer.		8	8	9
(4) Deposit account of grants from the Central Government for the development of handloom industries.	8	10	7	9
(5) Central Cotton Committee Research Fund ...	67	63	63	34
(6) Fund for Sind Buildings	21	...	50	5,00
Total ...	5,72	12,62	11,92	23,73

247. *See* paragraph 232 above.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Advances Repayable—				
(1) Civil Advances—				
(i) Advances for the purchase of passages	...	...	...	...
(ii) Objection Book Advances ...	1,81	1,10	2,29	2,29
(iii) Medical supplies for Military Department.	...	...	...	...
(iv) Advances for repayment of refunds of revenue and deposits.	1	1	1	1
(v) Public Works Advances ...	13	21	9	9
(vi) Other Advances	...	...	...	...
(2) Special Advances	...	...	...	...
(3) Forest Advances	1,15	1,21	1,19	1,19
Total ...	3,10	2,53	3,58	3,58

248. *See* paragraph 233 above.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Permanent Advances	2	2	3	3

249. *See* paragraph 234 above.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Accounts with the Government of Burma ...	...	1	...	...
Account with the Reserve Bank	9	3	1,26	1,26

250. *See* paragraph 235 above.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Suspense Account—				
(1) Suspense Account	10	10	44	44
(2) Central Accounts Office-Reserve Bank Suspense.	1,61,90	19,00	2,43,03	2,43,03
(3) Cash Balance Investment Account ...	7,18,54	1,85,60	9,27,58	10,00,00
(4) Recoveries of Service Payments	1,25	1,00	1,25	1,25
(5) Departmental Adjusting Account ...	...	...	5	5
Total ...	8,81,79	2,05,70	11,72,35	12,44,77

251. *See* paragraphs 236 above. The provision under item No. (3) represents the estimated expenditure on the investments of provincial balances in the treasury bills of the Central Government.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Cheques and Bills—				
Departmental cheques	3,06	3,13	3,06	3,06

252. *See* paragraph 237 above.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Departmental and similar Accounts—				
Civil Departmental Balances (Civil and Public Works).	14	18	11	11

253. *See* paragraph 238 above.

—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
A.—Loans to Municipalities, Port Funds, etc.—				
(i) Loans to Municipalities	...	...	...	...
(ii) Loans to District and other Local Fund Committees.	...	...	...	...
(iii) Loans to landholders and other notabilities.	...	...	...	...
(iv) Advances to cultivators	19	34	22	31
(v) Advances under special laws ...	...	...	...	...
(vi) Miscellaneous Loans and Advances ...	6,00	10	2,05	5
Total ...	6,19	44	2,27	36
B.—Loans to Government Servants—				
(i) House building advances	14	...	4	...
(ii) Advances for the purchase of motor cars.	27	25	15	15
(iii) Advances for the purchase of other conveyances.	6	6	5	5
(iv) Passage Advances	...	...	...	..
(v) Other Advances	...	...	...	...
Total ...	47	31	24	20
Grand total—Loans and Advances by Provincial Government.	6,66	75	2,51	56

254. A—(iv) *Advances to Cultivators.*—The current year's revised estimate is based on the progress of actuals and the next year's budget estimate is based on the probable requirements.

A—(v) *Miscellaneous Loans and Advances.*—The increase in the current year's revised estimate is mainly on account of a further loan of 2,00 made to the Sind Provincial Co-operative Bank, Ltd.

B—*Loans to Government servants.*—The current year's revised estimate is based on the progress of actuals and the next year's budget estimate is based on probable requirements.

—	Accounts, 1937-38.	Budget Estimae, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Remittances—				
(1) Other Local Remittances—				
Cash Remittances between treasuries ...	3,36,07	3,44,42	3,07,40	3,07,40
Forest Remittances	9,08	8,0 6	9,23	9,23
Public Works Remittances—				
Remittances into treasuries	8,80	8,98	7,48	7,48
Public Works Cheques	56,28	56,89	60,91	60,91
Other Remittances	13,33	8,00	11,80	11,80
Transfers between Public Works Officers ...	7,37	3,50	7,92	7.92
Miscellaneous Remittances	4,20	6,79	3,51	...
Total ...	4,35,13	4,36,64	4,08,25	4,04,74
(2) Remittances by Bills—				
Remittances Transfer Receipts—Local ...	52,01	76,45	25.53	25,53
(3) Adjusting Account between Central and Provincial Governments.	1,97,40	1,93,83	99,94	99,94
(4) Inter-Provincial Suspense Accounts ...	33	27	36	36
Total, Remittances ...	6,84,87	7,07,19	5,34,08	5,30,57

See paragraph 240 above.

STATEMENT F.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1939-40.

L (IV) 2085—28-29

7.—LAND REVENUE.

MINISTER-IN-CHARGE—THE HONOURABLE PIR ILLAHI BAKHSH NAWAZ ALI.

ITEM 1.—Rough survey in the desert portion of the Diplo taluka.

Recurrent	... Rs.	Nil.	Non-recurrent	... Rs.	1,500
Total ...	... „	1,500	Ultimate annual recurrent.	„	Nil.

REMARKS.—There are no field, makan or deh maps in the Diplo taluka and the field inspection is done by questioning Patels as to the lands which are under cultivation. Consequently some lands escape assessment and the measurement of bigoti fields is not properly done which results in loss of revenue to Government. The register of occupancies (Tali Register) is also not accurate and this gives rise to a number of disputes. These difficulties render the revenue administration of the taluka arduous and a great deal of time of all revenue officers from the Collector down to the Tapedar is wasted in settling disputes which would be disposed of in a brief space of time if maps were on hand and the occupancy registers were accurate. The re-measurement and re-classification of talis, the preparation of sketches of the fields and makans, the correction and re-writing of the occupancy registers are thus a great necessity. The total number of talis and serhas which require measurement according to the Tali Register, is 11,368 comprising an area of roughly 35,000 acres. This rough survey will be financially profitable inasmuch as the increase in the annual assessment will almost entirely cover the total expenditure in two normal years. This proposal of the Collector of Thar Parkar was administratively approved by the Government of Bombay in August 1923, but owing to the paucity of rainfall and want of funds it has not been possible to carry out the survey. The scheme will be spread over two years. There are 5 desert tapas in Diplo taluka in which rough survey work is to be undertaken. It is proposed to undertake the survey of 2 tapas during the year 1939-40 and the remaining tapas during the following year. The total non-recurring cost for the survey of all the 5 tapas will be approximately Rs. 3,750. The following provision will be required for 4 months of the year 1939-40, *viz.*, October 1939 to January 1940 for survey of each tapa :—

Land Records—District Charges.

Pay of Establishment—		
Pay of 2 Tapedars at Rs. 35 per mensem, each ...	Rs.	280
4 Kotars or Chainmen at Rs. 14 per mensem, each	„	224
Allowances and Honoraria, etc.—		
Pony allowance to 2 Tapedars at Rs. 15 per mensem, each ...	Rs.	120
Contingencies—		
2 chains each costing Rs. 13, tracing cloth and other miscellaneous expenditure	Rs.	126
Total ...	Rs.	750
Total cost for 2 tapas ...	Rs.	1,500

Total—7—Land Revenue ...	Recurrent ...	Rs.	Nil.
	Non-recurrent ...	„	1,500

13.—OTHER TAXES AND DUTIES.

MINISTER-IN-CHARGE.—THE HONOURABLE PIR ILLAHI BAKHSH NAWAZ ALI.

ITEM 2.—Entertainment of staff for the administration of Scheduled Taxes in the town of Karachi.

Recurrent ... Rs. Nil		Non-recurrent ...	Rs. 5,403
Total ...	,, 5,403	Ultimate annual recurrent.	,, Nil

REMARKS.—Under the existing arrangements Government incur an expenditure of Rs. 3,748 for the administration of the Scheduled Taxes in Karachi. These taxes are (i) Entertainment Tax, (ii) Tobacco Duty and (iii) Electricity Duty. Experience has shown that the work in connection with the administration of the Scheduled Taxes in the town of Karachi is not being satisfactorily performed.

(i) *Entertainment Tax.*—Nearly three-fourths of the entertainment tax collected in Sind is realised in the City of Karachi. At present there are 14 cinemas in Karachi and applications for licensing two more are pending consideration. Apart from the cinemas, there are a large number of other entertainments. There will also be an increase in the work on account of the betting and totalisator taxes necessitating the supervision of the Race Club's accounts. The existing staff consists of one Inspector only who is also Head Clerk to the City Deputy Collector, Karachi, and is given an allowance of Rs. 25 per mensem for work in connection with the collection of this tax. The duties performed by him are done mostly outside office hours. It is not reasonable to expect that a clerk drawing an allowance of only Rs. 25 per mensem will be able adequately to deal with this volume of supervision work arising out of the various places of public entertainment.

(ii) *Tobacco Duty.*—The present staff for the administration of the Tobacco Act consists of a clerk and a peon. The outdoor work is done by tapedars in addition to their ordinary duties. There are hundreds of tobacco dealers spread all over the city and the existing staff is quite inadequate for exercising proper check and supervision.

(iii) *Electricity Duty.*—The Huzur Mukhtiarkar, Karachi, is the Inspecting Officer for electricity duty. He draws a special pay of Rs. 30 per mensem and a conveyance allowance up to the limit of Rs. 45 per mensem, *i. e.*, Rs. 3 per diem for 15 days of outdoor duty per mensem. In addition, one of his clerks also is given an allowance of Rs. 15 per mensem. He does his duties outside office hours. The bulk of the revenue under this head is realised in the town of Karachi. There are at present about 12,000 electricity connections in Karachi, of which the Inspector is required to test 10 per cent. It has, however, been found that he is able to test only about 2 per cent. of the meter readings. Thus the test done is inadequate and involves a risk of leakage of revenue.

It is, therefore, proposed to appoint the following staff with effect from 1st April 1939:—

(1) Inspector of Scheduled Taxes on Rs. 200—15/2—260 with a conveyance allowance of Rs. 50 per mensem and compensatory allowance.

(2) Two Clerks—

One Clerk on Rs. 25—5/2—55—E.B. 60—5/2—75 with compensatory allowance.

One Clerk on Rs. 25—5/2—55 with compensatory allowance.

(3) One Tapedar on Rs. 35—3/3—50 with a conveyance allowance of Rs. 16 per mensem and compensatory allowance.

(4) Three Peons on Rs. 16 per mensem with Karachi Local Allowance at Rs. 2 and House Rent Allowance at Rs. 4 per mensem each.

The details of the provision required during the year 1939-40 for 11 months are as follows:—

Pay of Officers—

Pay of Inspector of Scheduled Taxes, Karachi, at Rs. 200 .... per mensem.	Rs. 2,200

Pay of Establishment—

2 Clerks at Rs. 30 per mensem each	Rs. 660
1 Tapedar at Rs. 35 per mensem	„ 385
3 Peons at Rs. 16 per mensem each	„ 528
Total pay of Establishment ...	Rs. 1,573

Allowances, Honoraria, etc.—

Conveyance Allowance to the Inspector of Scheduled Taxes at Rs. 50 per mensem. ...	Rs. 550
Conveyance Allowance to the Tapedar at Rs. 16 per mensem. ...	„ 176
Compensatory Allowance to the Inspector of Scheduled Taxes at Rs. 27-8-0 per mensem. ...	„ 303
Compensatory Allowance to 2 Clerks at Rs. 5 per mensem each. ...	„ 110
Compensatory Allowance to Tapedar at Rs. 7-8-0 per mensem. ...	„ 83
Compensatory Allowance to 3 Peons at Rs. 2 per mensem each. ...	„ 66
House Rent Allowance to 3 Peons at Rs. 4 per mensem each. ...	„ 132
Total ...	Rs. 1,420

Contingencies	Rs. 210
GRAND TOTAL ...	„ 5,403

Total—13—Other Taxes and Duties ...	Recurrent ...	Rs. Nil.
	Non-recurrent ...	„ 5,403

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.—WORKING EXPENSES.

MINISTER-IN-CHARGE.—THE HONOURABLE MR. NIHCHALDAS C. VAZIRANI.

Lloyd Barrage Unified System.

ITEM 3.—Continuance of the post of additional Abdars in the Rice Canals Division.

Recurrent	... Rs. Nil.	Non-recurrent ...	... Rs. 1,440
Total	... „ 1,440	Ultimate annual recurrent ...	„ Nil.

REMARKS.—The Rice Canal is a non-perennial canal where the full strength of Abdars is not required and is not therefore entertained. Some Abdars are, however, necessary to deal with petitions for changes in peeches, preparing sketches and collecting cultivation figures. Originally only 4 Abdars were entertained for this work at the rate of 1 for each Sub-division, but this number was not found sufficient to cope with the work, and consequently the entertainment of 4 more Abdars was sanctioned by Government upto the end of 31st October 1938, in the first instance. These additional posts have been sanctioned upto the 28th February 1939, and the Superintending Engineer, Western Sind Circle, considers that the Abdars will be required during the year 1939-40 also. Accordingly provision for the four additional Abdars at Rs. 30 per mensem each is proposed to be made in the estimates for 1939-40.

(1) Productive.

SOUTHERN SIND CIRCLE.

KARACHI CANALS DIVISION.

Indus Canals Right Bank.

ITEM 4.—Constructing Inspection Landhi for Canal Establishment at Garho.

Recurrent ...	... Rs. Nil.	Non-recurrent	... Rs. 2,500
Total ...	... „ 2,500	Ultimate annual recurrent	„ Nil.

REMARKS.—The old landhi collapsed before 1920. The canal staff has no other structure to live in while inspecting canals in this out-of-the-way place during the abkalani season. The construction of a landhi is therefore very necessary.

INDUS CANALS LEFT BANK.

ITEM 5.—Constructing masonry chabbs on Khanto.

Recurrent ...	... Rs. Nil.	Non-recurrent ...	... Rs. 4,000
Total ...	... „ 4,000	Ultimate annual recurrent	„ Nil.

REMARKS.—The Khanto Canal is 21 miles long and has no cross regulator with the result that no rotation can be given to high lands when the river is low. Three chabbs are therefore proposed to be constructed on Khanto Canal, two at Takis 133 and 226 and one at Taki 162 Gharwah *ex* Khanto. The work is is estimated to cost Rs. 4,452.

INDUS CANAL LEFT BANK.

ITEM 6.—Constructing an Inspection Landhi for Canal Establishment at Panjgazo.

Recurrent ...	... Rs. Nil.	Non-recurrent	... Rs. 1,600
Total ...	... „ 1,600	Ultimate annual recurrent „	Nil.

REMARKS.—On account of the construction of a regulator over Panjgazo Canal, a landhi is absolutely necessary for sheltering the Canal Establishment who work on this regulator at this out-of-the-way place. The work is estimated to cost Rs. 1,660.

FULELI CANALS DIVISION.

Fuleli Canal System.

ITEM 7.—Constructing servants' quarters at mile 70th of Fuleli Canal.

Recurrent ...	.... Rs. Nil.	Non-recurrent	... Rs. 1,200
Total ...	... „ 1,200	Ultimate annual recurrent „	Nil.

REMARKS.—It is necessary to have servants' quarters attached to the subordinates' inspection landhi at 70th mile Fuleli (the landhi is to be classed as Second Class Inspection Bungalow). The Sub-Divisional Officer has to camp at this place and without servants' quarters great difficulty is felt. If the servants' quarters are constructed it will be convenient even for the Executive Engineer to halt at this place when he finds it necessary to do so for the purpose of taking check measurements. The nearest bungalow is the District Local Board Bungalow at Tando Bago about 3 miles away from the 70th mile Fuleli. It is an important place as there is a cross-regulator and 3 branch canals take off at this point and officers have to camp there frequently.

ITEM 8.—Constructing out-houses for subordinates' quarters at Lonawari.

Recurrent ...	... Rs. Nil.	Non-recurrent	... Rs. 2,600
Total ...	... „ 2,600	Ultimate recurrent... „	Nil.

REMARKS.—Great inconvenience is experienced when camping at this place as there are no out-houses for the Inspection Landhi and no other accommodation is available for the purpose.

ITEM 9.—Constructing Daroga's Landhi at Khadahro.

Recurrent ... Rs. Nil.	Non-recurrent ...	... Rs. 1,100	
Total ... „ 1,100	Ultimate annual recurrent ... „	Nil.	

REMARKS.—Construction of a landhi is necessary as there are no other quarters available for the Canal Daroga.

ITEM 10.—Constructing Inspection Landhi, Class II, at Nindoshahir near Alibahar Karo.

Recurrent ... Rs. Nil.	Non-recurrent ...	... Rs. 1,400	
Total ... „ 1,400	Ultimate annual recurrent ... „	Nil.	

REMARKS.—This landhi is required for inspection purposes, as there are no other quarters for establishment to live in.

INDUS CANALS (OTHER CANALS IN FULELI CANALS DIVISION).

ITEM 11.—Constructing Inspection Landhi at Dadu

Recurrent ... Rs. Nil.	Non-recurrent ...	... Rs. 1,400	
Total ... „ 1,400	Ultimate annual recurrent ... „	Nil.	

REMARKS.—This landhi is required for inspection purposes as there are no other quarters for canal establishment to live in.

ITEM 12.—Constructing Inspection Landhi at Bulri.

Recurrent ... Rs.	Nil.	Non-recurrent ...	... Rs. 1,400
Total ... ,,	1,400	Ultimate annual recurrent ... ,,	Nil.

REMARKS.—This landhi is required for inspection purposes as there are no other quarters for canal establishment to live in.

EASTERN SIND CIRCLE.

THAR DIVISION.

Lloyd Barrage Unified System.

ITEM 13.—Constructing Daroga's Landhi at Kunri (21st mile Nabisar Branch).

Recurrent .. Rs.	Nil.	Non-recurrent ...	... Rs. 1,100
Total ... ,,	1,100	Ultimate annual recurrent ... ,,	Nil.

REMARKS.—There is no other building available at this desolate place for the Daroga to live in.

ITEM 14.—Inspection Landhi at Shahalijiwai (13th mile, Rahmore Distributary).

Recurrent ... Rs.	Nil.	Non-recurrent ...	... Rs. 2,800
Total ... ,,	2,800	Ultimate annual recurrent ... ,,	Nil.

REMARKS.—There is no other building available at this place and great inconvenience is caused to the subordinates on tour.

ROHRI CANAL CIRCLE.

HALA DIVISION.

Lloyd Barrage Unified System.

ITEM 15.—Acquiring land and constructing link road 30 feet wide from tail of Khahi Minor to Hadeki Distributary.

Recurrent ... Rs.	Nil.	Non-recurrent ...	... Rs. 2,200
Total ... ,,	2,200	Ultimate annual recurrent ... ,,	Nil.

REMARKS.—At present touring officers are unable to move camp equipment from Mushaik Hoti to Hadeki and the construction of a link road is therefore considered necessary for the efficient movement of touring officers.

BUND WORKS UNDER THE CONTROL OF INDUS RIVER COMMISSION.

FULELI CANALS DIVISION.

Lloyd Barrage Unified System.

ITEM 16.—Constructing stone pitching from mile 0/4 to 0/9 of Jamshoro Front Bund.

Recurrent ... Rs.	Nil.	Non-recurrent ...	... Rs. 8,500
Total ... ,,	8,500	Ultimate annual recurrent ... ,,	Nil.

REMARKS.—The work is of absolute necessity owing to the erosion of foreshore in this length of the bund. This is the only unpitched length left now, in the Jamshoro Bund below Fuleli Canal mouth, where the bund functions as a guide bank for the river.

UNHARWAH SYSTEM.

ITEM 17.—Constructing Telegraph Office and Signallers' Quarters at Thul.

Recurrent	... Rs.	Nil	Non-recurrent	... Rs.	2,500
Total ...	... ,,	2,500	Ultimate annual recurrent	,,	Nil.

REMARKS.—A permanent Signaller is stationed at Thul and it is essential that he should be available for duty during the abkalani at all odd times. As the signaller has at present no quarters, he lives in a rented building in the town.

The telegraph instrument is at present installed in one of the rooms of the Second Class Bungalow. This arrangement, besides being unsatisfactory, reduces the accommodation available for touring officers. It is therefore essential to construct the building. The work is estimated to cost Rs. 2,555.

SHIKARPUR CANALS DIVISION.

Canals in Rohri.

ITEM 18.—Additions and alterations to out-houses attached to Public Works Department Inspection Bungalow (Ghar) at Sukkur.

Recurrent	... Rs.	Nil	Non-recurrent	... Rs.	1,400
Total ...	... ,,	1,400	Ultimate annual recurrent	,,	Nil.

REMARKS.—The servants' quarters are in a very bad condition. The rooms require paving and the two rooms occupied at present by the chowkidar are to be converted into rooms for the use of the establishment. The work is estimated to cost Rs. 1,749.

SIND CANAL AND BRANCHES.

ITEM 19.—Constructing combined Darogas' landhi and baulkshed at Shahpur.

Recurrent	... Rs.	Nil	Non-recurrent	... Rs.	2,300
Total ...	... ,,	2,300	Ultimate annual recurrent	,,	Nil.

REMARKS.—The Daroga who has his headquarters at Shahpur puts up in the clerks' rooms with the result that the clerks of touring officers have no quarters when such an officer camps there. This is not a satisfactory arrangement. To avoid this inconvenience and trouble, it is necessary to provide a separate landhi. Besides a shed for storing the needles of Labano Branch taking off near this place is also required.

KHIRTAR DIVISION.

KHIRTAR BRANCH.

Lloyd Barrage Unified System.

ITEM 20.—Constructing Jamrao open type semi-modules over Sir Minor.

Recurrent ...	... Rs.	Nil.	Non-recurrent	... Rs.	1,750
Total ...	... ,,	1,750	Ultimate annual recurrent	,,	Nil.

REMARKS.—To ensure equitable distribution of water from head to tail, it is necessary to replace the Hume Pipe outlets by modules. The work is estimated to cost Rs. 1,758.

BARRAGE DIVISION.

Lloyd Barrage Unified System.

Grand Total—XVII.—Irrigation, &c.	Recurrent		... Rs. Nil.
	Non-recurrent-Lloyd Barrage Unified System	... Rs. 17,790	... Rs. 41,190
	Other than Lloyd Barrage	... Rs. 23,400	
		Total	... Rs. 41,190

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.

MINISTER-IN-CHARGE.—THE HONOURABLE MR. NIHCHALDAS C. VAZIRANI.

ITEM 21.—Establishment for investigation and preparation of projects in the Karachi Canals Division.

Recurrent .... Rs.	Nil.	Non-recurrent .... Rs.	12,000
Total .... "	12,000	Ultimate annual recurrent .... "	Nil.

REMARKS.—The question of improving the irrigation facilities in the non-Barrage areas, particularly in Lower Sind has been engaging the special attention of Government for some time past. Government have also been considering the possibility of providing a weir at Jherruck for the purpose, but they have not arrived at any final decision in the matter. In the meantime the irrigational facilities in the non-Barrage areas in Upper Sind and the Fuleli are being improved. There remains the Karachi Canals Division where numerous improvements are necessary and can be carried out. This area has suffered in recent years from an acute deficiency of water-supply. Government have therefore sanctioned the staff detailed in para. 2 below up to the end of the February 1939, to investigate and prepare the projects for various improvements to canals in the Karachi Canals Division.

2. As the work cannot, however, be completed during the year 1938-39, the establishment will have to be continued during the year 1939-40. Some establishment will be required for a period of seven months, *i.e.*, upto the end of September 1939, and some upto the end of February 1940. Accordingly provision is made for the establishment as a *non-recurrent* item of expenditure as shown below:—

1 Overseer at Rs. 130 per mensem for 12 months ...	Rs.	1,560
1 Overseer at Rs. 90 per mensem for 7 months ...	"	630
2 Overseers at Rs. 70 per mensem each, for 7 months ...	"	980
1 Assistant Draftsman on Rs 60 per mensem for 7 months ...	"	420
1 Tracer at Rs. 63 per mensem for 12 months ...	"	756
1 Tracer at Rs. 47 per mensem for 12 months ...	"	564
1 Sub-Divisional Clerk at Rs. 50 per mensem for 7 months ...	"	350
1 Revenue Abdar at Rs. 34 per mensem for 7 months ...	"	238
2 Revenue Abdars one at Rs. 32 and the other at Rs. 54 per mensem for 12 months ...	"	1,032
1 Khalasi for Overseer for 7 months on Rs. 16 per mensem ...	"	112
30 Survey Khalasis at Rs. 16 each, for 7 months ...	"	3,360
1 Peon for Assistant Engineer for 7 months at Rs. 18 per mensem...	"	126
2 Khalasis for Assistant Engineer for 7 months at Rs. 16 per mensem, each ...	"	224
1 Post Sowar for 7 months at Rs. 21 per mensem ...	"	147
Total ...	Rs.	10,499
Karachi Local Allowance to Establishment ...	Rs.	315
Travelling allowance ...	"	1,162
Total ...	Rs.	11,976
or say ...	Rs.	12,000

BUND WORKS UNDER THE CONTROL OF THE INDUS RIVER COMMISSION.

Shikarpur Canals Division.

ITEM 22.—Constructing an Inspection Landhi at Mando Dairo.

Recurrent	... Rs.	Nil.	Non-recurrent	....	Rs. 1,500
Total	... „	1,500	Ultimate annual recurrent	...	„ Nil.

REMARKS.—There being no inspection landhi at Mando Dairo, great difficulty is experienced by the touring subordinates.

ITEM 23.—Additions and alterations to the out-houses attached to the P. W. D. Inspection Bungalow at Mando Dairo on Kassimpur-Nabishah Bund.

Recurrent	... Rs.	Nil.	Non-recurrent	... ...	Rs. 2,200
Total	... „	2,200	Ultimate annual recurrent	...	„ Nil.

REMARKS.—The existing out-houses consist of only two rooms which remain permanently occupied by the telephone office and Sectional Overseer's Office, hence the menial staff of the touring officers have no place to stay in. The proposed additions and alterations are therefore necessary.

BEGARI CANALS DIVISION.

ITEM 24.—R. C. C. Bund sluice across Ghoraghat Bund Mile 0/2.

Recurrent	... Rs.	Nil.	Non-recurrent	... .	Rs. 15,000
Total	... „	15,000	Ultimate annual recurrent	...	„ Nil.

REMARKS.—The sluice is required for two purposes (1) to fill the Haibat Loop compartment in the interest of the safety of the Haibat Loop, when the river supplies in the Unherwah are in excess of requirements. Due to silting of the berm in front of the Ghoraghat Bund, the existing sluices in the bund are not able to draw sufficient water in the loop; and (2) for emptying the compartment feeding the Unherwah in case of an early or abrupt fall in the river. The work is estimated to cost Rs. 15,598.

Grand Total —' 18'—Other Revenue Expenditure. { Recurrent ... Rs. Nil.
Non-recurrent. „ 30,700 }

27.—ADMINISTRATION OF JUSTICE.

MINISTER-IN-CHARGE.—THE HONOURABLE KHAN BAHADUR ALLAH BAKHSH MUHAMMAD UMER SOOMRO, O.B.E.

ITEM 25.—Appointment of an *Editor* for the Sind Law Reporter on a remuneration of Rs. 200 per mensem.

Recurrent ...	... Rs. 2,200	Non-recurrent	... Rs. Nil.
Total ...	... „ 2,200	Ultimate annual recurrent	„ 2,400

REMARKS.—The Sind Law Reporter has hitherto been edited by an honorary editor. The Honourable the Judicial Commissioner of Sind has now pointed out that it is no longer possible to expect an honorary editor to continue to do the work and that it is essential that a paid editor should be appointed for the following reasons :—

(1) Instead of a quarterly issue, the Reporter is now issued every month in an enlarged form, and includes in addition the judgments of the Privy Council.

(2) The preparation of law reports for the Press is a difficult and technical work requiring skilled assistance. It is necessary that the cases to be reported should be understood and the points of law appreciated.

(3) A prompt and efficient system of law reporting is essential for the proper administration of justice.

It is therefore necessary that a paid editor should be appointed. The proposed remuneration (Rs. 200 per mensem) is reasonable considering the fact that the editor will pay his own assistants from this amount.

ITEM 26.—Proposal to bring the 3 translators in the Judicial Commissioner's Court (at present employed on a piece-work basis) on the temporary establishment of the Court.

Recurrent ...	... Rs. 3,465	Non-recurrent	... Rs. Nil.
Total ...	... „ 3,465	Ultimate annual recurrent	„ 4,078

REMARKS.—The translators in the Court of the Judicial Commissioner of Sind (excluding the Head Translator) are at present paid according to the piece-rate system. Since 1934, Government have been considering the question of bringing these translators on the permanent pensionable establishment and the decision arrived at is that the proposal should be given effect to only if an income of Rs. 5,000 is assured from translation work done for private parties in civil cases. The income from this source has exceeded Rs. 5,000 during the past three years. It is, therefore, proposed, in the first instance, to bring the 3 translators of the Judicial Commissioner's Court on the temporary establishment from 1st April 1939 for a period of two years before deciding the question of making the appointments permanent.

The cost in 1939-40 on this account will be Rs. 3,465 as shown below :—

Pay of two Translators at Rs. 110 per mensem, each in the grade of Rs. 85—5/2—145.	110×2×11=	Rs. 2,420
Pay of one Translator at Rs. 95 per mensem in the grade of Rs. 85—5/2—145.	95×1×11=	„ 1,045
	Total ...	Rs. 3,465

Grand Total—27—Administration of Justice.	Recurrent ...	Rs. 5,665
	Non-recurrent ...	„ Nil.

28.—JAILS AND CONVICT SETTLEMENTS.

MINISTER-IN-CHARGE.—THE HONOURABLE KHAN BAHADUR ALLAH BAKHSH MUHAMMAD UMER SOOMRO, O.B.E.

ITEM 27.—Grant-in-aid to Sports Clubs for members of the Jail Department.

Recurrent ...	... Rs. 150	Non-recurrent ...	... Rs. 300
Total ...	... „ 450	Ultimate annual recurrent ...	„ 150

REMARKS.—Government consider it desirable to establish sports clubs in jails in order to improve the monotonous conditions of service in the Jail Department. Such clubs were started in the Bombay Presidency in 1935. It is proposed to make small grants to these clubs for the purchase of equipment, etc.

ITEM 28.—Grants-in-aid to District After-care Associations.

Recurrent ...	... Rs. 200	Non-recurrent	... Rs. Nil
Total ...	... „ 200	Ultimate annual recurrent	„ 200

REMARKS.—It is proposed to incur an expenditure of Rs. 200 per annum for giving relief to really poor prisoners on their release. This amount will be spent by the District After-care Associations, but pending their formation, the Superintendents of Prisons have been authorised to distribute it among the poor and needy prisoners.

Grand Total—28—Jails and Convict Settlements. { Recurrent ... Rs. 350
Non-recurrent ... „ 300 }

29—POLICE.

MINISTER-IN-CHARGE.—THE HONOURABLE KHAN BAHADUR ALLAH BAKHSH MUHAMMAD UMER SOOMRO, O.B.E.

ITEM 29.—Creation of a post of a Deputy Superintendent of Police to work as Personal Assistant to the Inspector-General of Police.

Recurrent ...	Rs. 4,521	Non-recurrent ...	Rs. Nil.
Total ...	Rs. 4,521	Ultimate annual recurrent	Rs. 4,932

REMARKS.—Till recently the Superintendent of Police, Sind C. I. D., was working as a Personal Assistant to the Inspector-General of Police in addition to his own duties. In view, however, of the increase in his work as the Superintendent of Police, Sind C. I. D., he was unable to render any substantial help to the Inspector-General of Police. The Inspector-General of Police, therefore, represented that owing to the large volume of routine work in his office and the amount of time that was spent by him in receiving visitors and Police Officers and hearing appeals and inspecting Superintendents' Offices, he had very little time left to devote to the larger questions of administration, and requested Government to give him the assistance of a Deputy Superintendent of Police to work as his Personal Assistant. Government accepted his view and in consultation with the Reorganization Committee sanctioned the post of a temporary Deputy Superintendent upto 28th February 1939. As the continuance of the post is necessary, provision for an expenditure of Rs 4,521, as detailed below, is being made in the estimate, for 1939-40 :—

Pay of Officers	Rs. 4,101
Allowances and Honoraria, etc.	„ 420
Total ...	Rs. 4,521

ITEM 30.—Conversion of the police out-post at Pir-jo-Goth, Sukkur district, into a Police Station as a permanent measure.

Recurrent ...	Rs. 2,519	Non-recurrent ...	Rs. 40
Total	„ 2,559	Ultimate annual recurrent	„ 2,519

REMARKS.—Prior to 1922 there was a police station at Pir-jo-Goth, in the Sukkur district. In that year, however, it was converted into an out-post as a measure of retrenchment. In September 1936, it was re-converted temporarily into a police station for the following reasons, and the extra staff to man it was drawn from the reserve strength :—

(1) The village is very near the border of the Khairpur State.

(2) It is inhabited by the Hurs who require to be constantly watched by the police.

(3) It is 16 miles distant from the Kandhra Police Station and this causes great hardship to the public who therefore do not report crime and resort to private settlement.

(4) The population of the village has greatly increased during the past 5 years.

This temporary arrangement has been continued for the past two years and as it is considered necessary to retain this station permanently it is proposed to convert the out-post permanently into a police station. It is, however, not possible to draw on the reserve strength of the District indefinitely for the police staff required for this station, and it is, therefore, proposed to engage the additional staff detailed below. The extra cost involved during the year 1939-40 is

Rs. 2,519 (recurring) and Rs. 40 (non-recurring) as shown below. Besides this about Rs. 8,500 will be required for the construction of stalls and quarters for the constables and stables :—

Recurrent.

Pay of Establishment.—			Rs.
1 Sub-Inspector at Rs. 122 per mensem	...	...	1,464
1 Unarmed Constable at Rs. 23 per mensem	..	...	276
Literacy allowance, Writer allowance, etc.	...	...	96
Allowances, Honoraria, etc.			
Conveyance allowance to the Sub-Inspector and Mounted Constable at Rs. 15 and Rs. 18 per mensem.			396
Clothing allowance to the Sub-Inspector	...	...	40
Contingencies...	...	...	247
	Total	.. Rs.	2,519

Non-recurrent

Initial Capitation grant to a constable ...	..	...	40
Total recurrent and non-recurrent	...	... Rs.	2,559

ITEM 31.—Opening of a police out-post at Mirpur, Thul taluka, Upper Sind Frontier district, as a permanent measure.

Recurrent	... Rs. 1,725	Non-recurrent ...	Nil.
Total	... Rs. 1,725	Ultimate annual recurrent	Rs. 1,725

REMARKS.—Owing to communal troubles, a police out-post with a force consisting of one Mounted Head Constable, III grade, and two Mounted Constables was opened in April 1937, at Mirpur, Thul taluka, Upper Sind Frontier district for a period of six months in the first instance. As it has been considered necessary to have an out-post at that place, its retention has been sanctioned from time to time. It is now proposed to retain the out-post at Mirpur as a permanent measure. The expenditure on account of pay, etc., of the Mounted Head Constable and two Mounted Constables is Rs. 143-12-0 per mensem as shown below and a provision of Rs. 1,725 is required for the year 1939-40:—

Pay of Constabulary...	Rs. 79	per mensem.
Conveyance allowance	" 54	"
Contingencies	" 10/12	"
	Rs. 143 12 0 × 12	
Total recurrent	Rs. 1,725 0 0	

ITEM 32.—Special allowance to Traffic duty Head Constables and Constables in Karachi City.

Recurrent	... Rs. 715	Non-recurrent ...	Nil.
Total	... Rs. 715	Ultimate annual recurrent	...Rs. 780

REMARKS.—For reasons given below it is proposed to grant an allowance of Rs. 2 and Re. 1 per mensem to Head Constables and Constables employed on traffic duties in Karachi City :—

(1) The duty is arduous and monotonous. The men employed on such work are deprived of opportunities of earning rewards for good work done in the prevention and detection of crime.

(2) It takes some months for a constable to become proficient in traffic control and in the interests of efficiency it is necessary that men should specialise in this work.

(3) Policemen employed on traffic duty in Calcutta, Bombay, Madras, Lahore, Delhi and Lucknow are given an allowance. In Bombay, Head Constables and Constables are granted an allowance of Rs. 5 and Rs. 2 per mensem, respectively. In Lahore, Delhi and Lucknow they are given an allowance of Rs. 3 per mensem.

At present there are 7 Head Constables and 51 Constables on Traffic duty in Karachi City. The total cost on the existing strength amounts to Rs. 65 per mensem or Rs. 780 per year.

ITEM 33.—Creation of two posts of Head Constables and six posts of Constables for policing the West Wharf area, Karachi.

Recurrent	... Rs. 3,883	Non-recurrent ...	Rs. 320
Total	... Rs. 4,203	Ultimate annual recurrent ...	Rs. 4,236

REMARKS.—In 1931 the Government of Bombay were moved to sanction an additional staff consisting of 2 Head Constables and 6 Constables for policing the West Wharf area, Karachi, which was then opened. The Government of Bombay, however, declined to sanction the proposal owing to financial stringency. Since then, arrangements have been made for the protection of the West Wharf area by providing men from the Harbour Police Force. The Inspector-General of Police, Sind, has been pressing since 1936 for the appointment of the additional force as it is found very difficult to provide men for duty at the West Wharf from the existing strength of the Harbour Police. The minimum force with which it would be possible to give police protection to the area in question is 2 Head Constables and 6 Constables. The extra cost involved in the proposal during the year 1939-40 is Rs. 3,883 (recurring) and Rs. 320 (non-recurring) as shown below. A moiety of the cost will be borne by the Karachi Port Trust.

Recurrent.

Pay of Establishment—		
2 Head Constables on an average cost of Rs. 34-8-0 each ...	Rs.	69 per mensem
6 Constables at Rs. 23 each	"	138 "
Literacy allowance at Rs. 3 each	"	24 "
Allowances and Honoraria—		
(Rs. 9 Compensatory allowance plus Rs. 5 House-rent allowance) for 8 persons	Rs.	112 "
Contingencies (clothing grant)	"	10 "
Total ...		353 per mensem.
		× 11
Total recurrent ...	Rs.	3,883

Non-recurrent.

Initial capitation grant...	Rs.	320
Total recurrent and non-recurrent ...	Rs.	4,203

ITEM 34.—Increase in the Police Force stationed at Manora by 1 Head Constable and 2 Constables.

Recurrent	... Rs. 1,602	Non-recurrent ...	Rs. 169
Total ...	... Rs. 1,771	Ultimate annual recurrent ..	Rs. 1,602

REMARKS.—The sanctioned permanent strength of the Police Patrol at Manora is only one Unarmed Police Constable. The present population of Manora including the Military, Port Trust and Civil residents is estimated at 3,000. As it was not possible for one Police Constable to patrol the Civil area, control the boat and launch traffic and keep a watch over the numerous visitors, it was considered necessary to post there 1 Head Constable and 2 additional Constables. These additional appointments have been sanctioned for a period of one year with effect from 1st April 1938 and it is now proposed that these appointments should be continued.

The extra cost involved is Rs. 1,794 per annum (recurring) and Rs. 169 (non-recurring) as shown below. A moiety of the cost will be recovered from the Karachi Port Trust.

Recurrent.

Pay of Establishment—			
1 Head Constable at an average cost of Rs. 34-8 per mensem.	Rs.	34	8
2 Constables at Rs. 23 per mensem, each	„	46	0
Literacy allowance at Rs. 2 per mensem, each ...	„	6	0
Allowances, Honoraria, etc.			
Compensatory allowance at Rs. 9 per mensem plus House-rent allowance at Rs. 5 per mensem for 3 persons ...	„	42	0
Contingencies—			
(Clothing grant)	„	5	0
	Rs.	133	8
		× 12	
Total recurrent	Rs.	1,602	0

Non-recurrent.

Initial capitation grant (cost of uniform)	Rs.	169	0
Total recurrent and non-recurrent ...	Rs.	1,771	0

ITEM 35.—Training of selected Police Officers in the use of tear gas and providing equipment for a permanent squad.

Recurrent ...	Rs. 2,000	Non-recurrent ...	Rs. 7,437
Total ...	Rs. 9,437	Ultimate annual recurrent	Rs. 2,000

REMARKS.—A course of training in the use of tear gas for Police Officers will be held at the Police Training School, Phillaur (Punjab), in April 1939. It is proposed to send a detachment consisting of one Deputy Superintendent of Police. 1 Sub-Inspector of Police, 1 Police Sergeant, 2 Head Constables and 1 Constable for the course. It is very desirable that the Police should be able to use tear gas on riotous mobs when occasion arises. The cost involved in training this Police detachment is as under :—

Allowances, Honoraria, etc.		
Travelling allowance (ordinary) for journey to Phillaur ...	Rs.	506
Contingencies —		
Equipment charges during training	„	2,531
Total ..	Rs.	3,037

After the detachment has undergone the training, it will be necessary to maintain a regular tear gas squad consisting of 1 Officer and 10 men for operations. The cost of equipping this squad will be Rs. 6,400 and the annual recurring charges to keep the squad in form will be Rs. 2,000. The total estimated expenditure during the year 1939-40 is Rs. 9,437.

Grand Total—29—Police ...	Recurrent ...	Rs.	16,965
	Non-recurrent ...	„	7,966

37.—EDUCATION.

MINISTER-IN-CHARGE.—THE HONOURABLE KHAN BAHADUR ALLAH BAKHSH MUHAMMAD UMER SOOMRO, O.B.E.

ITEM 36.—Grants to Local Bodies for Primary Education—Extension of Compulsory Education.

Recurrent ...	Rs. 30,000	Non-recurrent ...	Rs. 5,000
Total ...	Rs. 35,000	Ultimate annual recurrent .	Rs. 30,000

REMARKS.—Before the separation of Sind, compulsory education had been introduced only in one taluka of Larkana. Government have since decided to introduce it in one taluka of each district in the Province. The introduction of Primary Education on a compulsory basis has been sanctioned for the Sukkur taluka this year and the question of its introduction in the Dadu taluka is under the consideration of Government. It is proposed to introduce the scheme in one more taluka in 1939-40 and a provision of Rs. 35,000 is being made for the purpose.

ITEM 37.—Direct grants to Local Bodies for the extension of Primary education for girls.

Recurrent ...	Rs. 21,000	Non-recurrent ...	Rs. 6,000
Total ...	Rs. 27,000	Ultimate annual recurrent...	Rs. 21,000

REMARKS.—The Province of Sind is very backward in female education specially in the rural areas. This year Government have sanctioned 150 scholarships for girls to induce them to take to education and eventually to serve as teachers. In order to give an additional impetus to the cause of female education in Sind, it is proposed to give grants to the Local Bodies for the opening of 61 additional girls' schools, one for each taluka in the Province and a provision of Rs. 27,000 for the purpose is accordingly proposed to be made in the estimate for 1939-40.

ITEM 38.—Opening of one more first year class and increasing the strength of the existing classes in the Training College, Hyderabad.

Recurrent ...	Rs. 8,822	Non-recurrent ...	Rs. 4,230
Total	Rs. 13,052	Ultimate annual recurrent.	Rs. 13,406

REMARKS.—With a view to raising the percentage of first year trained primary school teachers, it is proposed to open one more first year class at the Training College for Men, Hyderabad, for 50 students and to raise the strength of each of the existing two classes from 35 to 50 students. The estimated expenditure on this account for the 8 months of 1939-40, is as detailed below:—

Recurring.

Pay of Establishment—		
2 Assistant Masters, 45—5—115—5—145—6—175		Rs. 720
Allowances—		
Allowances to 64 students at Rs. 12½ for 8 months in a year ...		" 6,400
Contingencies—		
Contract contingencies		" 90
Rent		" 1,190
Postage		" 30
Pay of menials for 7 months		" 392
1 Hamal	Rs. 13	
1 Sweeper	" 13	
2 Cooks at Rs. 15 each ...	" 30	
	Rs. 56 per mensem.	
Total contingencies ...		Rs. 1,702
Total recurrent ...		Rs. 8,822

Non-recurring.

School furniture	Rs.	970
Hostel furniture	"	2,980
Utensils for boarders	"	280
Total, Non-recurrent ...	Rs.	4,230
Grand Total ...	Rs.	13,052

ITEM 39.—Facilities for education of the children of Harijans.

Recurrent ... Rs. 8,912 Non-recurrent ... Rs. Nil.

Total ... Rs. 8,912 Ultimate annual recurrent ... Rs. 9,138

REMARKS.—As a special measure of encouragement, it is proposed to provide additional facilities for the education of Harijan children. The estimated cost is Rs. 8,912 as detailed below:—

Recurrent.

Grants to Local Authorities for taking over the Harijan schools from the Sind Harijan Sevak Sang.	Rs.	5,000
Scholarships	"	2,500
Grants for hostels	"	1,000
Clerk for the Gujerati Assistant Deputy Educational Inspector, Karachi, in the grade of Rs. 25—5/2—55.	"	330
Increase in the contract contingencies of the Gujerati Assistant Deputy Educational Inspector, Karachi.	"	52
Service Postage	"	30
Total ...	Rs.	8,912

Grand Total, 37.—Education ...	Recurrent ...	Rs.	68,734
	Non-recurrent ...	Rs.	15,230

38.—MEDICAL.

MINISTER-IN-CHARGE.—THE HONOURABLE MR. NIHCHALDAS C. VAZIRANI.

ITEM 40.—Grant-in-aid to the College of Dentistry, Karachi.

Recurrent	... Rs. 500	Non-recurrent	... Rs. Nil.
Total	... Rs. 500	Ultimate annual recurrent.	Rs. 500

REMARKS.—Dr. M. K. Patel, D.D.S., Dr. Med. Dent., F.I.C.D., has started a College of Dentistry in Karachi, where about 40 students are receiving training in dentistry and medicine. A Dental Hospital is attached to the College which gives free dental relief to poor patients, the average number of such patients attending the Hospital every day being about 50. Besides, Dr. Patel has recently undertaken to make a free dental examination of all the school children (numbering about 13,000) attending the various Municipal schools in the city, and to give free dental treatment to such children as need it. This is the only college of its kind in Sind, and in order to encourage Dr. Patel in this enterprise, it is proposed to give him an annual grant-in-aid of Rs. 500.

ITEM 41.—Establishment of a grant-in-aid dispensary at Nasarpur.

Recurrent	... Rs. 1,660	Non-recurrent	... Rs. 1,000
Total	... Rs. 2,660	Ultimate annual recurrent.	Rs. 2,470

REMARKS.—Nasarpur is the only Municipal town in Sind which has no dispensary. In view of its slender resources the Municipality is not able to bear the entire expenditure on the maintenance of a dispensary. In order to encourage it to provide necessary medical relief, it is proposed to establish a grant-in-aid dispensary at Nasarpur, which will involve the following expenditure to Government during 11 months of 1939-40:—

Recurring.

Pay of S. S. M. S. Officer—Rs. 50 x 11	Rs. 550
House-rent allowance of S. S. M. S. Officer—Rs. 10 x 11 ...	„ 110
Annual grant-in-aid	„ 1,000
Total Rs.	1,660

Non-recurring.

Grant for purchase of instruments etc.	Rs. 1,000
Grand Total ...	Rs. 2,660

Against this expenditure of Rs. 2,660, the Municipality will contribute Rs. 990 towards the pay of the S. S. M. S. Officer.

ITEM 42.—Starting of eight more grant-in-aid dispensaries.

Recurrent	... Rs. 11,840	Non-recurrent	... Rs. Nil.
Total	... Rs. 11,840	Ultimate annual recurrent.	Rs. 19,760

REMARKS.—In accordance with the scheme for rural medical relief approved by the Legislative Assembly, Government offered to pay the usual grants-in-aid to all District Local Boards who were prepared to establish in their respective areas one additional dispensary. This offer has been accepted by all the Boards, except that of Larkana. It is now proposed to make a similar offer to all the Boards who may be willing to establish one more dispensary in their respective districts. On the assumption that the offer will be accepted by all the Boards, the estimated expenditure on the scheme during the next year will be Rs. 11,840 as detailed below, against which Government will receive a sum of Rs. 5,760 by way of contributions from the District Local Boards towards the pay of the Government

Medical Officers. The ultimate annual recurrent cost of the proposal is Rs. 19,760 against which the contribution recoverable from the District Local Boards will amount to Rs. 8,640.

Details of the estimated expenditure during 1939-40—

Grant-in-aid to eight dispensaries at Rs. 1,000 each	Rs. 8,000
Pay of Sind Sub-Medical Service Officers at Rs. 50 per mensem each	„ 3,200
House-rent Allowance of Sind Sub-Medical Service Officers at Rs. 10 per mensem each	„ 640
Total ...	Rs. 11,840

NOTE.—Provision is being made for eight months only on the assumption that it will take three months to complete the negotiations with the District Local Boards.

ITEM 43.—Grant-in-aid to the Henderson Blind Relief Association.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 4,000
Total	... Rs. 4,000	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—The Association is doing very valuable work for the relief of the poor persons afflicted with eye diseases. Its income is derived mainly from the interest on the endowment fund. It also receives some donations, including some contributions from Local Bodies, but this is not a dependable source of income. The Association propose to purchase one motor van and one magic lantern with slides, so as to carry on propaganda work amongst the people of the rural area, teaching them how to take proper care of their eyes. Eye diseases are fairly common in the districts, particularly among children and old persons, and it is very desirable that instructions should be given to them regarding the measures for prevention and treatment of these diseases. Propaganda is necessary for this purpose and the scheme proposed by the Association is a good one. The Association also propose to engage nurses for the treatment of patients operated upon. In order to encourage the Association to carry on such schemes, Government propose to give it a grant-in-aid of Rs. 4,000 for 1939-40.

ITEM 44.—Grant-in-aid to Mrs. Parpatibai Awatsing Sanatorium, Jherruck.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 1,000
Total	... Rs. 1,000	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—Patients suffering from tuberculosis are treated in this sanatorium which is the only one of its kind in Sind. The number of patients admitted to this sanatorium during the years 1934, 1935 and 1936 was 29, 36 and 44, respectively. The income is mostly derived from popular contributions. The institution deserves financial assistance from Government and it is proposed to give it a grant of Rs. 1,000 for 1939-40.

ITEM 45.—Grant-in-aid to the Sind Provincial Branch of the Indian Red Cross Society.

Recurrent	... Rs. 2,000	Non-recurrent	... Rs. Nil.
Total	... Rs. 2,000	Ultimate annual recurrent...	Rs. 2,000

REMARKS.—This society is doing very useful work for the benefit of the health of women and children in the rural areas and deserves financial assistance from Government. It is, therefore, proposed to give an annual grant-in-aid of Rs. 2,000 to this institution.

ITEM 46.—Appointment of 3 lady doctors in the Sind Sub-Medical Service at the Civil Hospitals in Sind.

Recurrent	... Rs. 2,310	Non-recurrent	... Rs. Nil.
Total	... Rs. 2,310	Ultimate annual recurrent	... Rs. 4,410

REMARKS.—At present one lady Assistant Surgeon in the Provincal Medical Service is allotted to the Civil Hospital, Hyderabad, and recently one lady doctor in the Sind Subordinate Medical Service has been appointed in the Civil Hospital, Karachi. There are no lady doctors in the other Civil Hospitals of the Province. It is, however, found that women patients take full advantage of the facilities given in Government Hospitals only when they are attended to by lady doctors. It is, therefore, proposed to have ultimately at least one lady doctor in the Sind Subordinate Medical Service at each of these hospitals. It is now, proposed to have one lady doctor at each of the civil hospitals of Dadu, Nawabshah and Mirpurkhas, in the first instance because there are no hospitals or dispensaries for women in these three towns. The estimated expenditure on this account for the 11 months of the year 1939-40 amounts to Rs. 2,310 as detailed below :—

Pay of Establishment—

3 Lady doctors in the Sind Sub-Medical Service at Rs. 60 per mensem each ... ... Rs. 1,980

Allowances, Honoraria, etc.—

House rent at Rs. 10 per mensem each ... ... Rs. 330

Total ... Rs. 2,310

ITEM 47.—Appointment of 5 additional Sind Sub-Medical Officers for the Civil Hospitals as under—

Sukkur	1
Dadu	1
Nawabshah	1
Mirpurkhas	1
Jacobabad	1

Recurrent	... Rs. 3,300	Non-recurrent	... Rs. Nil.
Total	... Rs. 3,300	Ultimate annual recurrent	... Rs. 7,350

REMARKS.—At present one Sind Subordinate Medical Service Officer is allotted to each of the Civil Hospitals at Sukkur, Nawabshah, Mirpurkhas and Jacobabad. This officer is generally fully occupied in connection with medico-legal work; and is not in a position to assist the District Medical Officer who is therefore greatly handicapped while performing major operations. It is found that in order to render efficient and prompt service in these hospitals at least two such officers should be alloted to each of the Civil Hospitals. It is therefore proposed to allot two such officers to each of these hospitals. For the same reason it is also proposed to allot one Sind Subordinate Medical Service Officer to the Civil Hospital, Dadu, to which no such officer has been allotted at present.

The cost on this account for the 11 months of 1939-40 is shown below :—

Pay of Establishment—

Pay of 5 Sind Sub-Medical Officers at Rs. 50 per mensem ... Rs. 2,750

Allowance and honoraria—

House rent and other allowances at Rs. 10 per mensem ... " 550

Total ... Rs. 3,300

ITEM 48.—Additional equipment in the laboratory attached to the Medical School, Hyderabad.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 7,600
Total ...	Rs. 7,600	Ultimate annual recurrent...	Rs. Nil.

REMARKS—Owing to the introduction of the revised curriculum for the L.C.P.S. course, only students who have passed the Inter Science Examination are being admitted to the Medical School, Hyderabad. In consonance with the present syllabus it is necessary to open more sections in the laboratory, for which additional equipment will be necessary. The cost of such equipment has been estimated at Rs. 7,600.

Grand Total—38.—Medical ...	Recurrent ...	Rs. 21,610
	Non-recurrent ...	Rs. 13,600

39.—PUBLIC HEALTH.

MINISTER-IN-CHARGE.—THE HONOURABLE MR. NIHCHALDAS C. VAZIRANI.

ITEM 49.—Grant-in-aid to Ishwaribai Maternity Home, Shikarpur.

Recurrent ...	Rs. Nil.	Non-recurrent ...	Rs. 500
Total	Rs. 500	Ultimate annual recurrent	Rs. Nil.

REMARKS.—This Home is serving a very useful purpose in Shikarpur. It is a fairly big home with well qualified staff. In view of the great usefulness of this institution and its need of funds, Government propose to give it a grant-in-aid of Rs. 500 for 1939-40.

ITEM 50.—Grant-in-aid to the Karachi Health Association and the Bherumal Thakurdas Maternity Home attached to the Association.

Recurrent ...	Rs. Nil.	Non-recurrent	Rs. 1,000
Total ...	Rs. 1,000	Ultimate annual recurrent ...	Rs. Nil.

REMARKS.—In the year 1928-29 this institution was paid a grant-in-aid of Rs. 6,000, which was gradually reduced to Rs. 500 in 1936-37. In view of the great usefulness of this institution the contribution paid to it, was, with the approval of the legislature, increased to Rs. 1,000 in 1937-38. This institution is doing valuable work in Karachi, and in view of its pressing need for more financial assistance, Government propose to pay an additional contribution of Rs. 1,000 during 1939-40.

ITEM 51.—Provision for anti-rabic treatment.

Recurrent ...	Rs. 2,000	Non-recurrent ...	Rs. Nil.
Total ...	Rs. 2,000	Ultimate annual recurrent ...	Rs. 2,000

REMARKS.—It is considered necessary that the facilities for anti-rabic treatment, which are at present available only at the Civil Hospitals of Karachi and Hyderabad, should be extended to the remaining six Civil Hospitals also. In the absence of such facilities in these six hospitals, many people bitten by rabid dogs do not receive anti-rabic treatment as they are too poor to afford the necessary expenditure for coming to Karachi or Hyderabad for the purpose.

ITEM 52.—Grant-in-aid to the Larkana Municipality for anti-larva treatment.

Recurrent ...	Rs. Nil.	Non-recurrent ...	Rs. 2,000
Total ...	Rs. 2,000	Ultimate annual recurrent...	Rs. Nil.

REMARKS.—The Ghar Canal in Larkana constitutes a source of danger to the health of the people residing in the town, as it provides a breeding place for mosquitoes. The Municipality of Larkana has agreed to take steps to stop the breeding of mosquitoes by means of anti-larva treatment of stagnant pools. Government consider it necessary to give some help to the Larkana Municipality for the purposes and it is therefore proposed to provide Rs. 2,000 for this purpose during the year 1939-40.

Grand Total—39—Public Health ...	Recurrent ... Rs.	2,000
	Non-recurrent. Rs.	3,500

40.—AGRICULTURE.

MINISTER-IN-CHARGE—THE HONOURABLE PIR ILLAHI BAKHSH NAWAZ ALI.

ITEM 53.—Scheme for the establishment of a Fruit Sub-Station at Tharushah.

Recurrent	Rs. 1,650	Non-recurrent ...	Rs. 1,700
Total	„ 3,350	Ultimate annual recurrent	„ 1,800

REMARKS.—There has recently been evidence of an increased desire on the part of the public to take to scientific horticulture. At present there is only one Central Fruit Station at Mirpurkhas and a Sub-Station at Larkana and these serve the needs of Upper and Lower Sind only. In order, therefore, to meet the requirements of Middle Sind, it is proposed to establish a Sub-Station at Tharushah. In this area there are many gardens, the cultivation of which has, however, deteriorated since the opening of the Barrage. The work to be done in this sub-station will be :—

(*a*) Experiments on the growing of commercial varieties of citrus (Tharushah is well known for its oranges), mango, grapes and other fruits;

(*b*) Introduction of improved methods of cultivation of fruit orchards; and

(*c*) Production of reliable fruit nurseries and making the stock available to the public at reasonable rates.

The estimated expenditure on the scheme during 1939-40 is Rs. 3,350 as detailed below :—

Recurring expenditure for (11 months).

C—Subordinate and expert staff—		
1 Kamgar (Rs. 25—1—40)	Rs.	275
1 Peon at Rs. 16 per month	„	176
	Rs.	451
Contingencies	„	1,200
Total ...	Rs.	1,651
Rounded ...	Rs.	1,650

Non-Recurrent expenditure.

Acquisition of land, purchase of live-stock, dead-stock, etc. ... Rs. 1,700

It is expected that Government will realise annually about Rs. 1,000 from the sale of fruit after the station has been in existence for about 4 years.

ITEM 54.—Scheme for the re-opening of Willingdon Cattle Farm, Malir.

Recurrent ...	Rs. 3,416	Non-recurrent ...	Rs. 6,200
Total	„ 9,616	Ultimate annual recurrent.	„ 4,164

REMARKS.—As a result of the appeal of His Excellency the Viceroy, keen interest is being taken by all provinces in the improvement of live-stock. The Assembly made provision in the budget of 1938-39 for the appointment of a Live-Stock Expert and, that officer having now been appointed, it is necessary to make provision for the progress of the Province consistent with that appointment.

One of the chief needs of the Province is to maintain and improve the pedigree herd of Red Sindhi (Karachi) milch cattle and in that connection to re-open the Willingdon Cattle Farm which was closed as a measure of economy in 1933-34. At that time the herd of Red Sindhi Cattle was moved to Mirpurkhas Fruit Farm where it has not thrived.

The Red Sindhi breed of cattle is the most valuable milch breed of India and is known all over the world. There is a very large demand for this breed from various parts of India and other parts of the world and some of the best animals are being exported from the Province. There are, however, unmistakable signs that owing to indiscriminate breeding the type is deteriorating. It is also suffering from large purchases made for export to the Straits Settlements, the Argentine and other foreign countries. It is, therefore, necessary to take urgent measures to maintain the breed.

The activities of the farm will be co-ordinated with those of the Government Farm at Landhi and in addition to maintaining and improving the pedigree herd, premium bulls will be supplied and research work on the milking capacity of this breed will be carried out.

The estimated cost of the scheme during 1939-40 will amount to Rs. 9,616 as detailed below :—

D.—Experimental Farms.

Non-recurrent Expenditure—

Purchase of 1 crude oil engine and pump capable of irrigating 75 acres	Rs. 3,000
Purchase of 25 lactating cows at Rs. 100 each	„ 2,500
Purchase of 2 pairs of bullocks	„ 300
Purchase of dead stock	„ 400
Total ...	Rs. 6,200

Recurrent Expenditure C.—Subordinate and Expert Staff.

Pay of establishment—

1 Manager (Rs. 110—8—150) at Rs. 110 per mensem ...	Rs. 1,210
1 Clerk (Rs. 25—5/2—55) on Rs. 30 per mensem ...	„ 330
1 Peon at Rs. 16 per mensem	„ 176
Total ...	Rs. 1,716
Contingencies	„ 1,600
Travelling allowance	„ 100
Total ...	Rs. 3,416

The probable receipts from this farm will be Rs. 2,000 per annum.

ITEM 55.—Scheme for the demonstration of cultivation of cotton and other crops on rice lands.

Recurrent ...	Rs. 775	Non-recurrent ...	Rs. 500
Total	„ 1,275	Ultimate annual recurrent.	„ 800

REMARKS.—The Sub-Committee of the Central Board of Irrigation in their report regarding water-logging in Sind has recommended that every effort should be made to pursuade the people to grow cotton or the other crops instead of rice where soil is suitable. The Agricultural Department therefore intends to take up a large block of rice land measuring about 100 acres on a three years' lease from a zamindar for the purpose of conducting the necessary experiments. The expenditure in 1939-40 will be Rs. 1,275 and Rs. 800 in the subsequent two years.

F.—AGRICULTURAL EXPERIMENTS.

(Contingencies.)

A.—*Non-recurring*—(For lay out, ploughing, canalization and plotting at Rs. 5 per acre) ... ... Rs. 500

B.—*Recurring*—

(1) Non-contract contingencies (for purchase of seed, cultivation charges and other miscellaneous operations) ... ... „ 500

Pay of Establishment for 11 months.

(2) One Kamgar at Rs. 25 per mensem ... ... „ 275

Total ... Rs. 1,275

ITEM 56.—Contribution payable towards schemes partly subsidised by Indian Central Cotton Committee.

Recurrent	... Rs. 28,814	Non-recurrent....	... Rs. Nil.
Total	... „ 28,814	Ultimate annual recurrent ...	„ 29,717

REMARKS.—The Sind Cotton Seed Extension Scheme was sanctioned by the Indian Central Cotton Committee in the year 1931-32 for a period of three years and was later on extended for a further period of five years ending 31st March 1939. The main items of the scheme relate to propaganda and demonstration work for the extension of cultivation of improved varieties of cotton specially long stapled cotton as a result of the Lloyd Barrage Canal Scheme. This scheme has been most successful in bringing about a rapid and widespread expansion of cotton cultivation accompanied by an increase in yield per acre. Even a more striking development is in the increase of area under long stapled cotton cultivation. New tracts where cotton cultivation was unknown have been explored and considerable help has been rendered to the cultivators in the supply of good seed of improved varieties and also in the disposal of their produce by obtaining for them better prices. There is still further scope of improvement in this direction and it is therefore desirable to continue the scheme. The total cost of the scheme has amounted to Rs. 3,61,330 during the period of 8 years it has been in existence and has been borne wholly by the Indian Central Cotton Committee. Under the new rules framed by the Committee for apportioning between themselves and the Provincial Governments the cost of scheme during their extension period, the Committee's share of the expenditure in case of extension would be to the extent of 75 per cent. either in the pay of the staff or incidental expenditure and the Local Government should contribute not less than the sum spent during the original period of the scheme. The scheme submitted by the Agricultural Department to the Indian Central Cotton Committee involves a total cost of Rs. 1,46,778 to Government and Rs. 1,10,331 to the Committee during the five years' period (1939-40 to 1943-44), as detailed below:—

Estimated Expenditure.

—	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	—	—
	Rs.	Rs.	Rs.	Rs.	Rs.		
Pay of staff	25,032	25,812	27,288	28,704	30,000	Deduct 75 per cent. of the cost on account of pay of staff payable by Indian Central Cotton Committee.	Amount payable by Government.
Provident Fund	1,148	1,168	1,266	1,319	1,382		
Leave salary	650	700	830	880	930		
Travelling allowance ...	11,000	11,000	11,000	11,000	11,000		
Contingencies... ...	11,000	11,000	11,000	11,000	11,000	1,10,331	1,46,778
Total ...	48,830	49,680	51,384	52,903	54,312		

Total ... Rs. 2,57,109.

As seed schemes normally last for 10 years only, the Committee have been approached to grant an extension of this particular scheme for two years in the first instance to be extended for a further period of three years, if possible. The average annual cost to Government during the first period of extension would be Rs. 28,814 and Rs. 29,717 during the second period of extension. Accordingly a provision of Rs. 28,814 is proposed to be included in the estimates for 1939-40.

F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—SIND COTTON SEED EXTENSION SCHEME.

Grants-in-aid, contributions, etc.

Contributions payable to Indian Central Cotton Committee towards the cost of Sind Seed Distribution, Cotton Seed Distribution and Cotton Extension Scheme .... Rs. 28,814

ITEM 57.—Scheme for the investigation of alternative crops to cotton, wheat, etc., in the Barrage areas of Sind.

Recurrent	... Rs. Nil	Non-recurrent ...	... Rs. 8,625
Total	... „ 8,625	Ultimate annual recurrent ...	„ Nil.

REMARKS.—Since the opening of the Lloyd Barrage Canal System in Sind, the question of investigating alternative money crops to cotton and wheat has assumed very great importance owing to the low prices for wheat, rice and cotton prevailing during certain periods and to the necessity of achieving the full designed intensity of crops during the rabi season by the cultivation of crops having a wider range of sowing period such as oil-seed crops. A scheme for investigaing the possibilites and extension of cultivation of oil-seed and pulse crops in the Barrage areas of Sind extending over a period of 5 years was sanctioned by the Trustees of the Sir Sassoon David Trust Fund in 1932. This scheme was financed by that body till 31st March 1937 after which owing to the separation of Sind from the Bombay Presidency, Sind was precluded from the benefits of that fund. In view, however, of its importance the scheme has been continued from 1937-38 and its cost met from Provincial Revenues. The Imperial Council of Agriculture has been requested to grant a subsidy towards the cost of the scheme, but, pending the decision of that body, it is necessary as advised by the Provincial Research Committee to provide funds during the year 1939-40.

The following budget provision is therefore proposed for the year 1939-40:—

Agricultural Experiments and Research.

F. (*b*)-(i) Pay of Establishment—		
1. Graduate Assistant (Rs. 160—10—260)	Rs. 2,150	
2. Non-Graduate Assistant (Rs. 30—5/2—60—E. B.—4—100)	„ 830	
Clerk (25—5/2—55)	„ 415	
Peon at Rs. 15 per mensem ...	„ 180	
		Rs. 3,575
F. (*b*)-(ii) Travelling allowance		„ 350
F. (*b*)-(iii) Contingencies		„ 4,700
Total ...		Rs. 8,625

ITEM 58.—Appointment of a Personal Assistant to the Director of Agriculture, Sind.

Recurrent ...	Rs. 2,040	Non-recurrent ...	Rs. Nil
Total	„ 2,040	Ultimate annual recurrent.	„ 3,012

REMARKS.—On the appointment of the Chief Agricultural Officer in Sind (now Director of Agriculture, Sind), in the year 1930-31, the incumbent of the post of Divisional Superintendent of Agriculture in Class II Service (Rs. 170—500) of the Agricultural Department, re-designated by Government as Assistant to the Chief Agricultural Officer in Sind, was performing the duties of Personal Assistant to the Director of Agriculture in addition to his own technical duties for which an allowance of Rs. 100 per mensem was sanctioned. In the year 1934, the incumbent of that post retired and owing to increase of work it was found necessary to keep temporarily a full time Personal Assistant in the same class of service. Government have now ordered that the temporary post of Assistant to the Director of Agriculture should be abolished. It is, however, necessary to create instead a *non-gazetted* post of Personal Assistant on a scale of Rs. 17—10—240—15—300.

The following provision is therefore proposed for the year 1939-40:—

A—Direction—

A—2—Pay of Establishment (Superior Establishment).
Personal Assistant to the Director of Agriculture
(Rs. 170—10—240—15—300) ... ... 12 x 170 = Rs. 2,040

Total ... Rs. 2,040

ITEM 59.—Opening of an Agricultural Institution at Sakrand—Provision for maintenance charges during the first year.

Recurrent ...	Rs. 15,000	Non-recurrent ...	Rs. 4,000
Total ...	„ 19,000	Ultimate annual recurrent	„ 54,000

REMARKS.—The Executive Committee of His Late Majesty King George V Sind Memorial Fund have agreed to place the entire amount collected in the Fund (about Rs. 1,54,000) at the disposal of Government for opening an Agricultural Institution in Sind, which will provide for a three years' course for the training of agricultural graduates and also for a shorter diploma course of 2 years for the training of estate agents. Government have accepted this offer and have decided that the Institution should be located at Sakrand. It is hoped to open the Institution from the next academic year (June 1939).

2. It is estimated that the buildings and equipment will cost approximately Rs. 2,25,000 and that the eventual annual maintenance cost will be approximately Rs. 54,000. Government will therefore have to provide approximately Rs. 71,000 for the capital expenditure and the annual maintenance cost. It is not expected that the capital expenditure will exceed Rs. 1,54,000 in the first year. Provision will, however, have to be made for maintenance during the first year which is estimated at Rs. 15,000 and for a non-recurring expenditure of Rs. 4,000 for the purchase of apparatus.

It is estimated that there will be an income of about Rs. 4,000 from the fees realised from the 1st year students.

Grand Total 40—Agriculture ...	Recurrent ...	Rs. 51,695
	Non-recurrent ...	„ 21,025

41.—VETERINARY.

MINISTER-IN-CHARGE.—THE HONOURABLE PIR ILLAHI BAKHSH NAWAZ ALI.

ITEM 60.—Goat Virus Producing Station, Karachi.

Recurrent	... Rs. 6,342	Non-recurrent	... Rs. Nil.
Total	... Rs. 6,342	Ultimate annual recurrent.	Rs. 6,493

REMARKS.—A conference of the heads of the Agricultural, Veterinary and Co-operative Departments in Sind was held in 1933 and it recommended that in view of the grave risk of the serious depletion of the cattle population in the Barrage areas by periodic epidemic out-breaks of rinderpest, Government should consider the possibility of establishing a small centre in Sind for the preparation and distribution of goat virus for inoculating cattle and that the centre should be placed in charge of the Civil Veterinary Department. The Superintendent, Civil Veterinary Department, Sind and Rajputana, in his report on the cost of the scheme observed that the average annual expenditure during the previous three years on account of anti-rinderpest serum was Rs. 10,363 and that the establishment of a Goat Virus Producing Station would cost Government much less. Accordingly the Bombay Government sanctioned the opening of a Goat Virus Producing Station for Sind for a period of 3 years from 1st June 1935. This expired on 31st May 1938 during the current financial year, and the station was continued by the Sind Government for another year.

2. It is now proposed to make the station permanent for the following reasons :—

(1) Rinderpest is always prevalent in Sind and causes heavy loss to agriculturists unless prompt measures are taken to deal with the outbreaks.

(2) The vaccination of cattle is becoming popular with maldars who are taking full advantage of it.

(3) The old method of controlling rinderpest by inoculation with anti-rinderpest serum was costly as re-inoculation was necessary every 9th day or so. The new method of protection by goat virus gives immunity for about 15 months.

The estimated expenditure on the scheme during the year 1939-40 is Rs. 6,342 as detailed below :—

Goat Virus Producing Station.

	Rs.	
Pay of Officers—		
Officer-in-charge in the scale of Rs. 170—10—250—E. B.—15—400—E.B.—20—500		Rs. 3,412
Pay of Establishment—		
1 Field Compounder at Rs. 25—½—35	300	
1 Peon at Rs. 17 per mensem	204	Rs. 504
Allowances, honoraria, etc.—		
House rent and other allowances—		
Karachi local allowance—		
To the Officer-in-charge at Rs. 32-8-0 per mensem ...	390	
To Field Compounder at Rs. 5 per mensem ...	60	
To peon at Rs. 2 per mensem	24	
House rent to peon at Rs. 4 per mensem	48	
Travelling allowance (ordinary)	300	Rs. 822
Contingencies—		
Non-contract	1,160	
Pay of menials (sweepers)	144	
Apparatus and chemicals	300	Rs. 1,604
	Total ...	Rs. 6,342

ITEM 61.—Opening of 2 Itinerating Veterinary Dispensaries.

Recurrent	... Rs. 3,528	Non-recurrent	... Rs. 500
Total	... Rs. 4,028	Ultimate annual recurrent.	Rs. 4,756

REMARKS.—Government have already announced their policy of opening an itinerating veterinary dispensary for each district to serve the agriculturist classes who are unable to derive any benefit from the dispensaries situated in towns at the district headquarters. A beginning in this connection was made during the current year by starting two dispensaries. It is proposed to complete the scheme in 4 years, and provision for two more dispensaries is, therefore, being asked for. The Veterinary Assistant Surgeons will tour from village to village and their services will be available to the haris in the villages. The cost of the scheme for 11 months of the year 1939-40 is as under :—

Pay of Establishment—		
Pay of 2 Veterinary Assistant Surgeons at Rs. 50 per mensem		Rs. 1,100
Pay of 2 peons at Rs. 15 per mensem (less Re. 1 for new entrants)	Rs. 308	
and pay of 4 part-time servants (2 bhistis and 2 sweepers) at Rs. 5 each	„ 220	
		Rs. 528
Allowances, etc.—		
Travelling allowance		Rs. 800
Contingencies		„ 1,600
Total ...		Rs. 4,028

ITEM 62.—Grant-in-aid to District Local Board, Thar Parkar, for the construction of a building for the Veterinary Dispensary at Umarkot.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 8,537
Total	... Rs. 8,537	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—The District Local Board, Thar Parkar, propose to construct a building for the Veterinary Dispensary at Umarkot at a cost of Rs. 17,074. According to the rules for the working and inspection of veterinary dispensaries they are entitled to receive from Government a grant-in-aid of not less than $\frac{1}{4}$ and not more than $\frac{1}{2}$ of the total cost of construction of the building. The plans and estimates of the building have been administratively approved by Government. The District Local Board are not prepared to start the dispensary unless Government give them the maximum grant admissible. It is, therefore, proposed to give a grant of Rs. 8,537, which is half of the total estimated cost.

ITEM 63.—Additional six scholarships payable at the Bombay Veterinary College.

Recurrent	.... Rs. 638	Non-recurrent	.... Rs. Nil.
Total	.... ,, 638	Ultimate annual recurrent.	,, 1,800

REMARKS.—At present there are 9 scholarships payable at the Bombay Veterinary College. Government propose to raise this number gradually to 15 by awarding scholarships during the next 3 years as under :—

1939-40	6
1940-41	5
1941-42	4

The reason for increasing the number of scholarships is that there is a paucity of Sindhi Veterinary Assistant Surgeons required to fill in the appointments created in the Veterinary Department owing to the expansion of its activities.

The present rate of the scholarships is Rs. 30 per month, but it has been decided to reduce the rate from the next year to Rs. 25 per month, as it is expected that arrangements will, by then, be reached with the Bombay Government whereby Sindhi students will be charged the same fees as are payable by candidates belonging to the Province of Bombay.

The additional expenditure during 1939-40 will be as under :—

3 new scholarships at Rs. 25 per month from 16th June 1939 to 28th February 1940. $(3 \times 25 \times 17/2)$ ... Rs. 638

ITEM 64.—Opening of a Grant-in-Aid Dispensary at Sinjhoro.

Recurrent	... Rs. 1,200	Non-recurrent	... Rs. Nil.
Total ...	... Rs. 1,200	Ultimate annual recurrent.	Rs. 1,730

REMARKS.—In order to develop the activities of the Veterinary Department, provision was made in the current year's budget estimates to open two new dispensaries at Manjhand and Shahdadkot. In accordance with that policy it is now proposed to open one new dispensary at Sinjhoro in the Nawabshah district during the year 1939-40. The cost of this proposal for 11 months will be as under :—

Pay of one Veterinary Assistant Surgeon at Rs. 50 per mensem ...	Rs. 550
Travelling Allowance	,, 150
Grant-in-Aid	,, 500
Total ...	Rs. 1,200

Grand Total, 41.—Veterinary ..	Recurrent ...	Rs. 11,708
	Non-recurrent ...	,, 9,037

43—INDUSTRIES.

MINISTER-IN-CHARGE—THE HONOURABLE KHAN BAHADUR ALLAH BAKHSH MUHAMMAD UMER SOOMRO, O.B.E.

ITEM 65.—Appointment of a Fisheries Superintendent.

Recurrent ...	Rs. 3,004	Non-recurrent ...	Rs. Nil.
Total	Rs. 3,004	Ultimate annual recurrent.	Rs. 3,180

REMARKS.—The scheme for the development of fisheries in Sind which was sanctioned as a new item of expenditure for 1937-38, is held up for want of a Fisheries Officer. The sanctioned scheme provided for a post of Fisheries Assistant in the scale of Rs. 80—5—100. The minimum qualification required for such a post is a degree in zoology. No Sindhi graduate in zoology is available and there is little likelihood of securing a non-Sindhi graduate in zoology on this scale of pay. It is therefore proposed to convert the post into that of a Fisheries Superintendent on a scale of Rs. 200—10—300.

2. The total cost on this account during the year 1939-40 will be Rs. 3,004 as shown below:—

Pay of the Fisheries Superintendent in the scale of Rs. 200-10-300 per mensem for 11 months	Rs. 2,200
T. A. Ordinary for 11 months...	" 254
Conveyance allowance at Rs. 50 per mensem for 11 months ...	" 550
Total ...	Rs. 3,004

ITEM 66.—The establishment of a Fish-Curing Yard in Karachi.

Recurrent ...	Rs. 1,725	Non-recurrent ...	Rs. 3,300
Total	Rs. 5,025	Ultimate annual recurrent	Rs. 1,800

REMARKS.—Government have already sanctioned a scheme for the development of fisheries in Sind. One of the main items in this scheme is the establishment of a fish-curing yard in Karachi. It has not, however, been possible to make any progress with the scheme till now in the absence of a suitable hand to guide the operations connected therewith. It is now proposed to appoint a Fisheries Superintendent and in order to enable him to proceed with the scheme it is necessary to establish the fish-curing yard. It is expected that in a few years' time the yard will be self-supporting.

2. The cost of the scheme during 1939-40 will amount to Rs. 5,025 as detailed below:—

Non-recurring expenditure.

Cost of salt, kotars, yard fencing and quarters for staff (assuming land is available free for the purpose)	Rs. 3,000
Miscellaneous (steel yard scale, weights, instruments, etc.) ...	" 300
Total non-recurring ...	Rs. 3,300

Recurring expenditure for the Fish-Curing Yard.

1. Clerk 1 (Rs. 25—5/2—55) plus local allowance for 11 months ...	Rs. 385
2. Peons 2 at Rs. 20 per mensem for 11 months	" 440
Contingencies (cost of salt, transport as cart charges, repairs, etc.) ...	" 900
Total recurring ...	Rs. 1,725
Total recurring and non-recurring ...	Rs. 5,025

Grand Total—43—Industries ...	Recurrent ...	Rs. 4,729
	Non-recurrent...	Rs. 3,300

47.—MISCELLANEOUS DEPARTMENTS.

MINISTER-IN-CHARGE—THE HONOURABLE KHAN BAHADUR ALLAH BAKHSH MUHAMMAD UMER SOOMRO, O.B.E.

ITEM 67.—Cost of temporary establishment to be appointed under the Commissioner of Labour, Sind, for conducting a Family Budget Enquiry among the working classes in Karachi.

Recurrent ...	Rs Nil.	Non-recurrent ...	Rs. 2,079
Total	Rs. 2,079	Ultimate annual recurrent	Rs. Nil.

REMARKS.—It is proposed to undertake a Family Budget Enquiry among the working classes in Karachi for compiling the cost of living Index Numbers and to collect statistical information regarding the social, economic and domestic life of workers. It has been held by the Royal Commission on Labour and by conferences of labour statisticians that such enquiries are of the utmost importance and should be undertaken at the earliest possible date. The compilation of the cost of living Index Numbers is possible only after a Family Budget Enquiry is made and it is accordingly necessary to commence the enquiry next year. For this purpose a temporary establishment of three Investigators has to be employed for a period of one year at a total cost of about Rs. 2,268. After the enquiry is completed, the compilation of the cost of living Index Numbers will be taken up by the Labour Office.

The details of the provision required for the year 1939-40 are as under :—

Pay of two men Investigators at Rs. 50 per mensem each for 11 months	Rs. 1,100
Pay of one woman Investigator at Rs. 70 per mesem for 11 months	Rs. 770
Actual conveyance Allowance for two men Investigators at Rs. 2 per mensem each and for one woman Investigator at Rs. 15 per mensem for 11 months...	Rs. 209
Total ...	Rs. 2,079

Total—47.—Miscellaneous Department.	Recurrent ...	Rs. Nil.
	Non-recurrent ...	Rs. 2,079

50.—CIVIL WORKS.

MINISTER-IN-CHARGE.—THE HONOURABLE MR. NIHCHALDAS C. VAZIRANI.

ITEM 68.—Continuance of the following appointments on the temporary establishment in the office of the Chief Engineer and Secretary to Government, Public Works Department—

1 Assistant Draftsman on Rs. 115 per mensem.
2 Tracers, one on Rs. 72 and the other on Rs. 50 per mensem.
2 Daftaries, one on Rs. 41 and the other on Rs. 30 per mensem.
1 Telephone Operator on Rs. 65 per mensem.

Recurrent	... Rs. 4,476	Non-recurrent	... Rs. Nil
Total	... Rs. 4,476	Ultimate annual recurrent ...	Rs. 4,468

REMARKS.—The above establishment has been employed from year to year in the office of the Chief Engineer in Sind. The Special Sind Separation Officer, however, did not include the above establishment for the joint office of the Chief Engineer and Secretary to Government as similar establishment is not employed in the Bombay Secretariat. The conditions obtaining in the Sind P. W. D. Secretariat are quite different from those obtaining in the Bombay P. W. D. Secretariat. The Chief Engineer in Sind, unlike the Secretary to Government, P.W.D., Bombay, exercises administrative control directly over two Divisions and the drawing work done in the Chief Engineer's office prior to its transformation into a Department of the Secretariat, has not decreased in any way, nor is there any likelihood of such decrease in the near future. The services of one Assistant Draftsman and two tracers are therefore absolutely necessary.

The daftaries are also necessary as the office has to deal with the manifold sets of records which are kept in different places (some on the upper floor and some on the ground floor of the present building).

The telephone operator is required to work the sub-exchange installed in this office, from which are served all the 'internal' communications for the various offices of the P. W. D., and the Revenue Officer, Lloyd Barrage Scheme, on the Artillery Maidan.

All the above items were, in the first instance, sanctioned for a period of one year (1936-37). Provision was not made in the budget estimates for 1937-38 pending the examination of these items. They were, however, sanctioned by Government later and were continued in the year 1937-38 as the necessity continued to exist. The provision for these items has been included in the Budget Estimates for 1938-39 as a non-recurring charge.

The experience in the past has shown that the drawing establishment cannot as yet be reduced. The telephone operator and the daftaries are, however, permanently required, and will be continued on the basis of annual sanction like other temporay establishments. In view of this, the provision is proposed to be made for the establishment as a recurring charge in 1939-40.

ITEM 69.—Continuance of the appointment of two Sub-Inspectors in the scale of pay of Rs. 80—8—152—E.B.—8—248 on the temporary establishment of the Electrical Advisor to Government and Electrical Inspector in Sind.

Recurrent	... Rs. 2,400	Non-recurrent	... Rs. Nil.
Total	... Rs. 2,400	Ultimate annual recurrent ...	Rs. 3,888

REMARKS.—Due to the growing expansion of the various electrical undertakings in the Province, the work of inspection is gradually increasing. With a view to provide adequate machinery to cope with the inspection work, and also to safeguard Government against possible loss of revenue due to want of proper and sufficient inspection, Government sanctioned the entertainment of one Electrical Sub-Inspector during the year 1937-38 to supplement the existing cadre of 4 Upper Subordinates in the Electrical Branch. This post was included in the

statement of new items for 1938-39 as a non-recurring charge. Subsequently in the year 1938-39 another post of an Electrical Sub-Inspector was also found necessary and was sanctioned by Government for the same reasons.

Experience has shown that the two Sub-Inspectors are very necessary as the existing staff cannot cope with the increased work. Accordingly the two posts are required to be continued indefinitely and provision is therefore proposed to be made for them as a recurring charge in 1939-40.

ITEM 70.—Continuance of the appointments of one Tracer on a monthly pay of Rs. 50 and one Computor on a monthly pay of Rs. 35 on the temporary establishment in the Development and Research Division.

Recurrent	... Rs. 1,020	Non-recurrent	... Rs. Nil.
Total ...	... Rs. 1,020	Ultimate annual recurrent.	Rs. 1,020

REMARKS.—The appointments of one Tracer and one Computor for Development and Research Division were originally sanctioned for a period of 8 months with effect from 1st October 1934, and extended from time to time and have been continued during the current year (1938-39) in connection with the following works in the Development and Research Division :—

(1) Yearly and quinquennial review of conditions in the Punjab rivers and the Indus.

(2) Helping in the preparation of yearly Indus River Commission records for publication.

(3) Sind Punjab water account :—

(*a*) Finding out the lag between different discharge sites in Sind and the Punjab.

(*b*) Relative discharges of the lower sites with those of the higher one in Sind and the Punjab.

(*c*) Water account showing gains and losses in different reaches enroute.

(4) Effects of Barrage on water levels of Indus below Barrage.

(5) Effects of Barrage on water levels of Indus above Barrage.

(6) Effects of withdrawals in Punjab over river levels in Sind.

(7) Investigations in connection with the supplies available in Sind as per decision of the Government of India.

(8) Comparing data as observed by the Punjab at Gazighat and Panjnad and by Sind at Sind site and Panjnad at Daka.

(9) Bahawalpur State water controversy.

Work as described above is being repeated every year, and is likely to continue in the future years also. In the circumstances, the establishment, which has been so far sanctioned annually, is required, to be continued as long as the work continues. Accordingly provision is proposed to be made for the establishment as a recurring item of expenditure.

ITEM 71.—Appointment of Apprentices.

Recurrent	... Rs, 2,250	Non-recurrent	... Rs. Nil.
Total	... Rs. 2,250	Ultimate annual recurrent ...	Rs. 1,800

REMARKS.—At present there are comparatively very few Muhammadans in the Engineering Service. The desirability of training young Sindhi Muhammadan Graduates in Engineering with a view to accelerate recruitment of Muhammadans in the Engineering Service has been engaging the attention of Government for some time past. After careful consideration Government permitted the Chief

Engineer in Sind to recruit from Sindhi Muslims not more than three graduates as apprentices on Rs. 50 per mensem each during the year 1938-39 on the temporary establishment. These three appointments have been made, but it is proposed to continue the scheme of recruiting Muslims for some years more till the object in view is achieved. Accordingly three new apprentices will be recruited every year and therefore provision for them is made as a recurring item of expenditure for the year 1939-40. In addition to the provision for three new apprentices, provision is also made for the apprentices appointed during the year 1938-39 for three months to complete the period of their apprenticeship, *viz.*, one year.

ITEM 72.—Continuance of the appointment of one Clerk on Rs. 30 per month (grade Rs. 25—5/2—65) and one Ferro-printer on a monthly salary of Rs. 27 on the temporary establishment in the office of the Electrical Advisor to Government and Electrical Inspector in Sind.

Recurrent	... Rs. 684	Non-recurrent ...	Rs. Nil.
Total	... Rs. 684	Ultimate annual recurrent ...	Rs. 600

REMARKS.—Owing to the formation of a separate Electrical Organization for the Province, the office of the Electrical Advisor to Government and Electrical Inspector in Sind has had to be equipped with adequate clerical establishment. The above posts were recommended by the Special Sind Separation Officer, but were not included in the Budget Estimates for the year (1937-38), pending the examination of the details regarding the actual requirements by the Electrical Advisor himself.

After due consideration Government sanctioned the above establishment for the year 1937-38. The establishment was also included in the statements of new items for 1938-39. The experience of the past two years has shown that this establishment is indispensable and accordingly provision is now made for it as a recurring item of expenditure.

ITEM 73.—Continuance of the appointment of a Ferro-printer on a monthly pay of Rs. 27 per mensem on the temporary establishment in the Development and Research Division.

Recurrent	... Rs. 324	Non-recurrent ...	Rs. Nil.
Total	... Rs. 324	Ultimate annual recurrent ...	Rs. 420

REMARKS.—The appointment of a ferro-printer was originally sanctioned upto 28th February 1935, and extended, from time to time and has been continued during the current year (1938-39) in connection with the work of preparing blue prints of plans. The Executive Engineer, Development and Research Division, has explained that the ferro-printing work after the introduction of the 'Dazo Development' machine has become very useful and increased to a great extent. The ferro-printer has to prepare a very large number of ferro, ozalid and dazo prints for issue to other offices in Sind and also a large number of prints (about 12,000) for report to the Central Board of Irrigation. Besides, he has also to sensitize a large quantity of paper for blue prints. As the ordinary staff is not able to cope with this work, the services of the ferro-printer are necessary and are required as a permanent measure. Accordingly, provision is made for the ferro-printer as a recurring item of expenditure.

ITEM 74.—Conversion of one post of clerk in the grade of Rs. 70—5—90 into that of a clerk in the grade of Rs. 95—5—115, and appointment of an additional clerk in the grade of Rs. 25—5/2—65 on the temporary establishment in the office of the Executive Engineer, Special Road Division.

Recurrent	... Rs. 550.	Non-recurrent ...	Rs. Nil.
Total ...	... Rs. 550.	Ultimate annual recurrent.	Rs. 900

REMARKS.—The clerical establishment sanctioned by the Government of India for the office of the Executive Engineer, Special Road Division, consists of 1 Head Clerk (Rs. 115—5—160), 2 clerks (Rs. 70—5—90), 2 clerks (Rs. 25—5/2—65) and 1 Store-keeper (Rs. 40—5—80).

2 The above establishment was proposed to the Government of India according to the estimate of the probable requirements that could be framed then. Experience has, however, shown that the establishment in question is inadequate for the Divisional office as in every other Division the minimum clerical establishment is 8 clerks one of whom is invariably a senior clerk in the grade of (Rs. 95—5—115).

No such senior clerk is, however, sanctioned for the office of the Executive Engineer, Special Road Division. The Special Road Engineer has reported that works are in full swing and that the accounts work and other work which in the beginning was very light, is increasing day by day. The present establishment is not able to cope with the work and it is necessary that it should be supplemented.

It is, therefore, proposed to convert one of the 2 posts in the grade of Rs. 70—5—90 already sanctioned, into that of a clerk in the grade of Rs. 95—5—115 and sanction one additional post in the lowest grade, *viz.*, Rs. 25—5/2—65. Accordingly provision is proposed to be made for the additional establishment for 11 months in 1939-40 as a recurring item of expenditure.

ITEM 75.—Appointment of one Daftary on Rs. 30 per mensem on the temporary establishment for the office of the Special Road Engineer in Sind.

Recurrent	... Rs. 330.	Non-recurrent ...	Rs. Nil.
Total	... „ 330.	Ultimate annual recurrent.	Rs. 360.

REMARKS.—The Government of India have approved of a strength of 5 clerks, including one Head Clerk in the grade of Rs. 200—10—300, and one clerk in the grade of Rs. 130—5—180, for the office of the Special Road Engineer in Sind, but as a measure of economy, two out of the five clerks have been employed on less pay than that sanctioned by the Government of India. As the road work has now progressed, it is found that this establishment is not adequate for the office of a Superintending Engineer. In every other Circle office the clerical establishment varies from 7 to 8 clerks, and includes a daftary also. In the Special Road Engineer's office, however, the number of clerks is less and at the same time there is no daftary whose work is also done by a clerk. The Special Road Engineer has reported that the work in his office is increasing day by day and that he is finding it difficult to cope with it. In order therefore to afford relief to the clerical establishment, and to ensure that the work does not fall in arrears, it is proposed to appoint one daftary on the temporary establishment on a pay of Rs. 30 per mensem to look after the record work. Accordingly, provision is proposed for this appointment in the Budget for 1939-40 for 11 months, as a recurring item of expenditure.

ITEM 76.—Appointment of one Junior Assistant and one Junior Clerk in the Public Works Department Secretariat for compiling the Irrigation Administration Report.

Recurrent	... Rs. 720	Non-recurrent ...	Rs. Nil.
Total ...	... Rs. 720	Ultimate annual recurrent.	Rs. 720

REMARKS.—The compilation of the Irrigation Administration Report was in previous years done in the offices of the Superintendending Engineers but on account of lack of co-ordination, the completed statements received in the Secretariat office were found to be incorrect in many respects. It was, therefore, considered necessary to centralize the work of the compilation of the report in one

office and to entrust it to an exclusive staff. It was accordingly decided that the work of compiling the Administrative Report should be done in the Public Works Department Secretariat and 1 Junior Assistant and 1 Junior Clerk were entertained with effect from 1st December 1937 for compiling the Report for the year 1934-35 which was already over-due.

It will be necessary to engage the establishment for a period of six months every year and accordingly provision for one Junior Assistant and one Junior Clerk is proposed to be made for six months in 1939-1940.

ITEM 77.—Continuance of the appointment of one Overseer on Rs. 100 in the scale of Rs. 60—5—100—10—250 plus conveyance allowance at the rate of Rs. 22-8-0 per mensem and one khalasi on Rs. 15 per mensem in the Road Development Scheme.

Recurrent ...	Rs. Nil	Non-recurrent ...	Rs. 1,650
Total	Rs. 1,650	Ultimate annual recurrent	Rs. Nil.

REMARKS.—The work of road construction is gradually increasing in the Road Development Scheme. With a view to cope with it, Government sanctioned the entertainment of one overseer and a khalasi under him as a new item of expenditure for 1938-39. Work on some more roads will be started during the year 1939-40 and therefore services of the overseer will be still necessary. Accordingly the provision for the overseer and a khalasi under him is repeated as a non-recurring item of expenditure for 1939-40.

ITEM 78.—Continuance of the Additional Establishment for the Barrage Division.

Recurrent ...	Rs. Nil.	Non-recurrent ...	Rs. 10,629
Total ...	Rs. 10,629	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—Mr. S. B. Hickin who was formerly Executive Engineer of the Mechanical Division and who dealt with plant disposal work also, was appointed to hold charge of the Barrage Division. As, however, Mr. Hickin had considerable knowledge and experience of plant disposal work, the 'Plant' Sub-Division (which was engaged in the disposal work and which formed part of the Mechanical Division), was also transferred *en bloc* to the Barrage Division. The provision for the Sub-Division and for the additional establishment required in the Barrage Division to deal with the plant work was made in the statement of new items for 1938-39 as a non-recurring charge.

Although much of the useful plant has been sold, there is still considerable plant remaining for disposal and every effort is required to be made to dispose of as much machinery as possible at any price and sell the rest as scrap in order that the organization may be wound up as early as possible. With this end in view, the continuance of the 'Plant' Sub-division and the extra establishment or the Barrage Division is necessary during the year 1939-40, and therefore the following establishment is proposed to be retained in 1939-40 also :—

DIVISIONAL OFFICE.

1 Clerk in the grade of Rs. 105—5—125 on Rs. 113 per mensem ...	Rs. 1,356
2 Clerks in the grade of Rs. 50—5/2—70 on Rs. 70 for each ...	" 1,680

'PLANT' SUB-DIVISION.

1 Supervisor at Rs. 244 per mensem	Rs. 2,928
1 Supervisor at Rs. 232 per mensem	" 2,784
2 Sub-Divisional clerks 1 (50), 1 (40) plus annual increments ...	" 1,113
1 Peon on Rs. 16 per mensem	" 192
3 Khalasis at Rs. 16 per mensem each	" 576
Total ...	Rs. 10,629

ITEM 79.—One Assistant Engineer on the temporary establishment in the Road Development Scheme on Rs. 170 plus P. T. A. Rs. 75 per mensem.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 2,205
Total ...	... Rs. 2,205	Ultimate annual recurrent	Rs. Nil.

REMARKS.—In the programme of the Road Development Scheme sa ctoned by the Government of India, two sub-divisional charges for four years and one sub-divisional charge for three have been approved.

2. So far, only two sub-divisions have been opened. In place of the Assistant Engineer for the third sub-division, one apprentice possessing high special qualifications of Road Engineer has been appointed. The period of his apprenticeship will, however, expire on 31st May 1939. In view of the increase in the work of road construction an officer will however be necessary to replace the apprentice and accordingly provision for one Assistant Engineer on Rs. 170 plus P. T. A. of Rs. 75 per mensem is proposed to be made for 1939-40 for a period of 9 months as a non-recurring item of expenditure.

ITEM 80.—Subsidy for the use of improved types of bullock carts.

Recurrent	... Rs. Nil.	Non-recurrent ...	... Rs. 7,320
Total	... Rs. 7,320	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—With a view to minimize the destructive effect of bullock carts on road surfaces, Government have on the recommendations of the Advisory Communication Board decided to attempt to popularise the use of an improved type of cart. For this purpose the Special Road Engineer in Sind has suggested that Government should pay a subsidy of Rs 35 to each purchaser of the cart designed for the use of haris and zamindars by the late Mr. Cumming, and Rs. 50 to each purchaser of a pneumatic equipped cart intended for the use of professional carters.

Government have accepted the suggestion and propose to pay during the year 1939-40 a subsidy of Rs. 35 each for 2 purchasers of the Cumming cart, and Rs. 50 to each purchaser of a pneumatic equipped cart in each taluka. There are 61 talukas in the Province, and the total amount of the subsidy payable during the year will amount to Rs. 7,320 as detailed below:—

(1) Subsidy payable to 122 purchasers of the Cumming cart at the rate of Rs. 35 to each purchaser	... Rs. 4,270
(2) Subsidy payable to 61 purchasers of the pneumatic equipped cart at Rs. 50 for each purchaser	... " 3,050
Total	... Rs. 7,320

Grand Total— 50.—Civil Works ...	Recurrent	... Rs. 12,754
	Non-recurrent	... Rs. 21,804

57.—MISCELLANEOUS.

MINISTER-IN-CHARGE.—THE HONOURABLE KHAN BAHADUR ALLAH BAKHSH MUHAMMAD UMER SUMRO, O.B.E.

ITEM 81.—Grant to the Ida Rieu Poor Welfare Association, Karachi.

Recurrent ...	Rs. 500	Non-recurrent ...	Rs. 10,000
Total ...	Rs. 10,500	Ultimate annual recurrent	Rs. 500

REMARKS.—The non-recurrent grant of Rs. 10,000 is intended to be given to the Association as half the cost of constructing two blocks of 4 rooms each, estimated to cost Rs. 20,000 on the understanding that the Association will contribute the remaining Rs. 10,000.

The blocks will accommodate 30 more aged, infirm and diseased persons and the recurrent grant of Rs. 500 is meant for the maintenance of the additional inmates and will be in addition to the amount of Rs. 2,500 which is already being paid by Government to the Association for the education of the blind.

ITEM 82.—Grant to the St. John's Ambulance Association, Karachi.

Recurrent ...	Rs. Nil	Non-recurrent ...	Rs. 1,000
Total ...	Rs. 1,000	Ultimate annual recurrent	Rs. Nil.

REMARKS.—A grant of Rs. 1,000 is proposed to be given to the St. John's Ambulance Association, as this institution has been rendering very useful service to the public.

Grand Total—57—Miscellaneous ...	Recurrent ...	Rs. 500
	Non-recurrent ...	„ 11,000

Grand Total of all Heads met from Revenue.	Recurrent ...	Rs. 1,96,710
	Non-recurrent ...	„ 1,87,634

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

LLOYD BARRAGE AND CANALS CONSTRUCTION SCHEME.

MINISTER-IN-CHARGE.—HONOURABLE MR. NIHCHALDAS C. VAZIRANI.

ITEM 83.—Continuance of the Mechanical Division.

Recurrent	... Rs. Nil	Non-recurrent	... Rs. 25,900
Total	... Rs. 25,900.	Ulimate annual recurrent.	Rs. Nil.

REMARKS.—The continuance of the Mechanical Division with its one sub-division known as the Dragline Stores and Workshop Sub-division has been sanctioned by Government for the year ending 28th February 1939. The organization is in charge of Mr. J. A. Crosbie who looks after both the charges. After the transfer of the Plant Sub-Division to the Barrage Division, the Mechanical Division has been reduced to a purely *mechanical* charge. With a view, therefore, to effect economy in expenditure, it is proposed that, from the beginning of the financial year 1939-40, the Divisional and Sub-divisional charges be combined, and the combined organization placed in charge of Mr. J. A. Crosbie who may be designated as Mechanical Engineer.

2. The Workshop attached to the Mechanical Division is doing much useful work and the maintenance of the Government workshop has a very salutary effect in preventing exorbitant charges by private firms who realize that any attempt to quote excessive rates for mechanical work will result in the work being done departmentally. It is, therefore, very necessary to retain the workshop and the Division in charge of a fully qualified Mechanical Engineer.

3. Besides controlling the workshop, the Mechanical Engineer is also responsible for carrying out inspections of radial and other gates on the various canals in the whole of Sind, and keeping in repairs all mechanical appliances, launches, and road-making machinery, etc. For this reason continuance of the Mechanical Division is very necessary and a provision of Rs. 25,900 as detailed below is accordingly proposed to be made in the estimates for 1939-40.

1 Mechanical Engineer (Mr. J. A. Crosbie) ...	Rs. 1,125 × 12 ...	Rs. 13,500
1 Accountant	„ 270 × 12 ...	„ 3,240
1 Clerk (Rs. 75—5—100)	„ 100 × 12 ...	„ 1,200
1 Clerk (Rs. 30—5/2—70)	„ 50 × 12 ...	„ 600
1 Clerk (Rs. 30—5/2—70)	„ 40 × 12 ...	„ 480
1 Clerk (Rs. 25—5/2—65)	„ 45 × 12 ...	„ 540
1 Draftsman	„ 115 × 12 ...	„ 1,380
3 Peons 1 (Rs. 16), 2 (Rs. 15 each) ...	„ 46 × 12 ...	„ 552
1 Khalasi	„ 15 × 12 ...	„ 180
1 Post-runner	„ 15 × 12 ...	„ 180
Add for increments	... ...	„ 60
	Total ...	Rs. 21,912
Provision for travelling allowance ...	... ...	„ 2,000
Provision for contingencies	... ...	„ 2,000
	Total ...	Rs. 25,912
	or say ...	„ 25,900

Total—68—Construction of Irrigation, etc. (Lloyd Barrage).	Recurrent ...	Rs. Nil
	Non-recurrent...	Rs. 25,900

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STATEMENT G.

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1939-40.

Abstract of demands for new Major Works for the year 1939-40 under the head "50.—Civil Works—Provincial".

General Administration ...	... Voted	...	Rs.	99,000
Police	... "	....	"	27,500
Medical	... "	...	"	1,07,700
Communications—Ordinary	... "	...	"	34,900
	Total	...	Rs.	2,69,100

List of New Major Works provided in the Budget for 1939-40.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision	Remarks.
		GENERAL ADMINISTRATION.	Rs.	Rs.	
		Revenue Department.			
Shikarpur Canals.	Rohri ...	Conversion of Resident Magistrate's Court at Rohri into a Kardarate.	24,813 (Exclusive of electric installations).	28,000	The need for the new Kardarate at Rohri is urgent. The present Kardarate building is now in a dilapidated condition and unsafe. With a view to provide permanent accommodation for the Mukhtiarkar's office, it is decided to convert into a Kardarate the Resident Magistrate's Court building at Rohri which is lying vacant, on account of the abolition of that office. The site of the existing Kardarate is in the centre of Rohri town, and it is estimated that about Rs. 50,000 will be realised from its sale. Thus Government by adopting this proposal stand to realize about Rs. 22,000 besides providing a new and upto date Kardarate on a very suitable site just outside the town proper.
Do. ...	Shikarpur.	Constructing a new bungalow with out-houses and office block for the Assistant Collector and Sub-Divisional Magistrate, Shikarpur, at Shikarpur.	29,531	29,000	4. On account of the removal of the head-quarters of the Assistant Collector, Shikarpur, from Sukkur to Shikarpur this work is considered necessary and is proposed to be carried out next year. The new bungalow will be erected on the present site of the old Assistant Collector's (now District) Bungalow at Shikarpur which was constructed in 1865 and is now unfit for occupation.
Begari Canals	Jacobabad.	Construction of New Residency Building at Jacobabad.	42,000	42,000	The present Residency building at Jacobabad is considered unsafe for further habitation, and the construction of a new Residency Building is very necessary.
		POLICE.			
		Home Department.			
Hyderabad ...	Hyderabad	Construction of a bungalow for the District Superintendent of Police, Hyderabad.	27,450	27,500	The District Superintendent of Police is at present occupying a small private bungalow in the cantonment area, and he may have at any moment to vacate it to make room for a Military Officer, if one is posted at Hyderabad. Since the Quetta earth-quake, the garrison at Hyderabad has been considerably augmented and there is every likelihood of the bungalow being required for a Military Officer. There is no other suitable bungalow which can be had on rent for him. Besides, the present bungalow is both small and uncomfortable. The room available for the District Superintendent of Police as his office is only 10 ft. in width on the sunny side of the house. It is therefore considered necessary to construct a bungalow for the District Superintendent of Police, at Hyderabad.
		MEDICAL.			
		General Department.			
Hyderabad ...	Hyderabad	Providing accommodation for better class patients belonging to all communities in the Mental Hospital, Hyderabad, Sind.	48,000	48,000	Formerly better class patients belonging to all communities used to be sent to Yeravda. This cannot be done now after the separation of Sind. It is therefore proposed to provide accommodation for them in the Mental Hospital at Hyderabad. The work is considered very urgent.
Southern Dadu.	Dadu ...	Construction of a new building for the Civil Hospital at Dadu.	80,000	50,000	The present building is absolutely useless and it is therefore necessary that a new building should be constructed immediately. The building for the Hospital is estimated to cost Rs. 80,000, out of which a sum of Rs. 30,000 is expected to be realized by the local association which has been formed for collecting funds from the public for the purpose.
Hyderabad ...	Hyderabad	Raising of the compound wall of the female and the non-criminal male wards of the Mental Hospital.	10,326	9,700	The compound wall of the female and non-criminal male ward is low and several times outsiders have climbed over the wall and on the cries of alarm by the female attendants on night duty had made good their escape. In the non-criminal yard some inmates climbed over the wall and escaped some time back. With a view to avoid such recurrences, it is considered necessary to raise the wall immediately.
		COMMUNICATION—ORDINARY.			
		Public Works Department			
Hyderabad ..	Hyderabad	Remodelling Hyderabad-Mirpurkhas Road, from 1/5 to 19/5 mile.	34,901	34,900	The work is very necessary as the road passes through very loose soil, which gets cut up, whereby traffic is much inconvenienced. The road runs parallel to the Jodhpur Railway but it is really an extension of feeder roads to different Railway stations.

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PART I

STATEMENTS OF TOTAL REVENUE AND EXPENDITURE, RECEIPTS AND DISBURSEMENTS

AND

STATEMENT OF GRANTS

FOR THE YEAR

1939-40

GENERAL ABSTRACT
OF
RECEIPTS AND DISBURSEMENTS

General Abstract of Receipts

Figures are in thousand

Heads of account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS				
IV—Taxes on Income other than Corporation Tax ...	1,25,000	1,28	1,50	1,78
VII—Land Revenue (Gross)	23,02,368	22,05	22,07	22,06
Deduct—Revenue credited to Irrigation ...	2,37,034	2,05	2,06	2,06
Net Land Revenue	20,65,334	20,00	20,01	20,00
VIII—Provincial Excise	8,23,750	9,28	9,01	8,87
IX—Stamps	8,56,672	7,54	7,76	776
X—Forests	5,12,123	4,96	5,82	5,00
XI—Registration	71,099	75	68	68
XII—Receipts under Motor Vehicles Act ...	57,717	1,45	1,60	1,60
XIII—Other Taxes and Duties	858	75	58	58
XVII—Irrigation—Works for which Capital Accounts are kept—				
Direct Receipts	21,70,502	20,08	20,67	20,78
Indirect Credits (Land Revenue due to Irrigation) ...	2,37,034	2,05	2,06	2,06
Gross Amount	24,07,536	22,13	22,73	22,84
Deduct—Working Expenses	8,96,321	9,77	8,92	8,12
Net XVII—Irrigation Receipts	15,11,215	12,36	13,81	14,72
XVIII—Irrigation Works for which no Capital Accounts are kept.	36,076	11	15	46
XX—Interest	34,480	66	76	54
XXI—Administration of Justice	1,72,493	1,89	1,56	1,55
XXII—Jails and Convict Settlements ...	2,37,274	2,16	1,83	1,82
XXIII—Police	67,251	39	26	24
XXVI—Education	1,01,737	98	1,04	1,03
XXVII—Medical	55,773	94	1,15	1,18
XXVIII—Public Health	11,719	14	17	37
XXIX—Agriculture	1,09,906	1,42	1,45	1,42
XXX—Veterinary	9,077	11	11	9
XXXI—Co-operation	13,025	21	15	15
XXXII—Industries	16,226	49	40	20
XXXIV—Broadcasting	...	...	...	..
XXXVI—Miscellaneous Departments ...	848	3	10	1
XXXIX—Civil Works	10,29,332	9,25	9,66	5,40
XL—Receipts from Electric Schemes—Hydro-Electric Schemes—				
Gross Receipts	...	2,50	2,50	4,60
Deduct—Working Expenses	...	2,20	2,28	2,38
Net XL—Receipts from Electric Schemes ...	...	30	22	2,22
XLIV—Receipts-in-aid of Superannuation ...	26,863	18	19	18
XLV—Stationery and Printing	25,450	26	25	25
XLVI—Miscellaneous	2,19,707	2,16	2.33	2.55
XLIX—Grants-in-aid from Central Government ...	1,00,00,000	1,00,00	1,00,00	1,00,00
Total Revenue carried over ...	1,81,91,605	1,80,05	1,82,55	1,80,65
Opening Balance of Revenue Account ..	9,41,033	8,36	12,76	12,63

for the year 1939-40

and Expenditure

of rupees except in the case of actuals for 1937-38.

Heads of account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE				
7—Land Revenue	3,43,044	3,90	3,39	3,40
8—Provincial Excise ...	75,031	82	80	76
9—Stamps	22,460	24	31	24
10—Forests	3,91,155	3,93	3,79	3,89
11—Registration	11,248	10	11	11
12—Charges on account of Motor Vehicles Act.	12,577	15	16	15
13—Other Taxes and Duties ...	...	5	2	4
17—Interest on Works for which Capital Accounts are kept.	12,645	18	17	18
18—Other Revenue Expenditure financed from ordinary Revenue—				
A—Irrigation Works in charge of Public Works Officers.	1,49,259	2,12	2,02	1,83
A—Irrigation Works in charge of Civil Works Officers.	20,011	35	40	70
B—Navigation, Embankment and Drainage Works.	1,75,920	2,62	2,52	2,91
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	83
22—Interest on Debt and other obligations	1,48,603	85	92	36
23—Appropriation for Reduction or Avoidance of Debt.	...	1,51	1,51	1,51
25—General Administration ...	23,68,621	22,59	22,34	23,76
27—Administration of Justice ...	7,95,724	7,50	7,49	7,75
28—Jails and Convict Settlements ...	9,85,107	9,80	9,48	9,68
29—Police ...	33,30,629	33,50	33,61	33,74
36—Scientific Departments ...	5,559	6	5	4
37—Education	21,42,044	23,11	22,73	24,19
38—Medical	6,89,200	7,17	6,89	7,36
39—Public Health	1,22,481	3,12	1,91	2,06
40—Agriculture	2,83,866	2,54	2,51	2,82
41—Veterinary	1,51,540	1,65	1,59	1,65
42—Co-operation	1,22,002	1,26	1,19	1,21
43—Industries	21,885	1,04	63	1,18
43-A—Capital Outlay on Industrial Development... ...	...	...	50	1,50
45—Broadcasting ...	4,735	...	...	4
47—Miscellaneous Departments ..	6,332	7	6	4
50—Civil Works ...	39,73,253	41,57	40,40	35,45
54—Famine	10,000	10	10	10
55—Superannuation Allowances and Pensions.	8,12,765	8,19	8,79	8,81
55-A—Commutation of Pensions financed from Ordinary Revenues.	66,500	2,34	2,14	1,50
56—Stationery and Printing ...	2,39,635	2,41	2,39	2,41
57—Miscellaneous	3,62,595	1,84	1,76	4,22
63—Extraordinary Charges ...	..	...	...	...
Expenditure in England ...	...	...	..	...
Total Expenditure charged to Revenue carried over.	1,78,56,426	1,86,68	1,82,68	1,86,42
Closing balance of the Revenue Account ...	12,76,212	1,73	12,63	6,86

Detailed Estimates

General Abstract of Receipts and

Figures are in thousands

Heads of Account		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Total brought forward	...	1,81,91,605	1,80,05	1,82,55	1,80,65
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT					
Permanent Debt	...	60,45,600	...	...	...
Loans from the Central Government ...	...	...		...	...
UNFUNDED-DEBT					
State Provident Funds ...	...	4,97,597	4,60	4,35	4,35
DEPOSITS AND ADVANCES					
DEPOSITS NOT BEARING INTERESTS--					
A—Sinking Funds					
Appropriation for reduction or avoidance of debt—					
Sinking Funds ...	...	...	1,51	1,51	1,51
Other Appropriations ...	...	...		...	...
B—Reserve Funds					
Famine Relief Fund ...	...	10,230	11	11	11
General Police Fund ...	...	15,195	...	...	
Depreciation Reserve Fund—Government Presses	...	10,379	12	12	14
C—Other Deposit Accounts					
Deposits of Local Funds ...	...	24,01,555	33,37	34,56	35,11
Departmental and Judicial Deposits—					
Civil Deposits	...	32,18,416	31,25	32,13	32,13
Other Accounts—					
Subventions from the Central Road Fund	...	6,19,046	6,90	6,91	2,50
Deposit Account of grant for Economic Development and improvement of rural areas	..	27,459	8	...	1,61
Deposit Account of grants made by the Imperial Council of Agricultural Research	..	28,228	37	34	36
Deposit Account of grants from the Central Government for the Development of Handloom Industries		7,300	5	17	4
ADVANCES NOT BEARING INTEREST					
Advances repayable	...	3,25,594	2,87	3,41	3,41
Permanent Advances ...	...	1,020	1	1	1
Account with Foreign Governments and Indian States	...	26,778	...	...	...
Account with the Government of Burma	...	13,031	12	12	12
Account with the Reserve Bank ...	...	6,954	8	1,00	1,00
SUSPENSE					
Suspense Accounts	...	26,83,726	7	1,17,79	70,90
Departmental and Similar Accounts ...	...	53,160	40	66	66
Cheques and Bills ...	...	49,36,847		49,67	49,67
MISCELLANEOUS					
Miscellaneous Government Account ...	...	...	...	...	...
Total Deposits and Advances	...	2,09,28,115	81,91	2,52,86	2,03,63
Loans and Advances by the Provincial Government	...	4,92,099	2,65	2,74	5,58
Advances from the Provincial Loans Fund	...				...
Remittances within India ...	...	2,92,57,241	53,62	1,96,45	1,95,45
Total Debt, Deposits, Advances, Suspense and Remittance Heads	...	5,06,77,455	1,38,18	4,52,05	4,05,66
Total Provincial Receipts	...	6,88,69,060	3,18,23	6,34,60	5,86,31
Opening Balance	...	25,40,983	24,62	4,501	11,15
Grand Total	...	7,14,10,043	3,42,85	6,79,61	5,97,46

for the year 1939-40

Expenditure—concluded

of rupees except in the case of actuals for 1937-38

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	1,78,56,42	1,86,68	1,82,68	1,86,42
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	44,259	81	30	...
79—Hydro-Electric Schemes ...	15,04,316	11,94	19,54	9,57
81—Capital Account of Civil Works outside the Revenue Account	1,81,933	3,22	2,82	...
83—Payments of Commuted Value of Pensions ...	...	...	...	...
Total Capital Expenditure not charged to Revenue ...	17,30,508	15,97	22,66	9,57
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT				
Permanent Debt	...	...	...	...
Loans from the Central Government	35,00,000	...	...	...
UNFUNDED DEBT				
State Provident Funds	3,22,350	2,00	3,50	3,50
DEPOSITS AND ADVANCES				
DEPOSITS NOT BEARING INTERESTS—				
A—Sinking Funds				
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds	...	..		
Other Appropriations	...	...	1,51	1,51
B—Reserve Funds				
Famine Relief Fund	49,474	...		...
General Police Fund ...	51,802	...	...	10
Depreciation Reserve Fund— Government Presses ...	18,388	19	22	22
C—Other Deposit Accounts				
Deposits of Local Funds	23,38,958	34,06	36,06	35,50
Departmental and Judicial Deposits:—				
Civil Deposits	30,77,221	31,80	29,31	29,31
Other Accounts:—				
Subvention from the Central Road Fund ...	7,69,403	6,89	6,91	2,50
Deposit Account of Grant for Economic Development and improvement of rural areas ...	43,199	1,32	1,00	1,82
Deposit Account of grants made by the Imperial Council of Agricultural Research ...	17,966	37	34	36
Deposit Account of grants from the Central Government for the development of handloom industries ...	8,241	17	17	4
ADVANCES NOT BEARING INTEREST.				
Advances repayable	3,32,378	2,83	3,42	3,41
Permanent Advances ...	...	2	...	...
Account with Foreign Governments and Indian States ...	46	...	...	...
Account with the Government of Burma ...	13,031	12	12	12
Account with the Reserve Bank	9,146	8	1,03	1,03
SUSPENSE.				
Suspense Accounts	26,76,915	7	1,30,64	57,91
Departmental and Similar Accounts	58,239	40	66	66
Cheques and Bill...	49,36,847	...	49,67	49,67
MISCELLANEOUS.				
Miscellaneous Government Account ...	...	...	...	...
Total Deposits and Advances ...	1,82,23,604	80,32	2,64,56	1,87,66
Loans and Advances by the Provincial Government ...	1,68,686	2,20	2,11	3,14
Advances from the Provincial Loans Fund ...	...	...	...	...
Remittances within India	2,89,30,066	53,62	1,96,45	1,96,45
Total Debt, Deposits, Advances, Suspense, and Remittance Heads	4,73,22,356	1,36,14	4,63,12	3,87,25
Total Provincial Disbursements ...	6,69,09,290	3,38,79	6,68,46	5 83,24
Closing Balance ...	45,00,753	4,06	11,15	14,22
Grand Total ...	7,14,10,043	3,42,85	6,79,61	5,97,46

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1939-40 between **Voted** *and* **Charged**

(In thousands of rupees)

Heads of account	Budget Estimate, 1939-40		
	Voted	Charged	Total
	Rs.	Rs.	Rs.
7—Land Revenue ...	3,23	17	3,40
8—Provincial Excise ...	76	...	76
9—Stamps	24	...	24
10—Forests	3,18	71	3,89
11—Registration	11	...	11
12—Charges on account of Motor Vehicles Act.	15	...	15
13—Other Taxes and Duties ...	1	3	4
17—Interest on Irrigation Works ...	...	18	18
18—Irrigation, Navigation, Embankment, etc.—			
A.—Irrigation Works in charge of Public Works Officers.	1,62	21	1,83
A.—Irrigation Works in charge of Civil Officers.	70	...	70
B.—Navigation, Embankment and Drainage Works.	2,66	25	2,91
19—Construction of Capital Irrigation Works financed from Ordinary Revenues.	80	3	83
22—Interest on Ordinary Debt ...	..	36	36
23—Appropriation for Reduction or Avoidance of Debt.	...	1,51	1,51
25—General Administration ...	14,20	9,56	23,76
27—Administration of Justice ...	5,48	2,27	7,75
28—Jails and Convict Settlements ...	9,17	51	9,68
29—Police	30,55	3,19	33,74
36—Scientific Departments ...	4	...	4
37—Education	23,97	22	24,19
38—Medical	6,17	1,19	7,36
39—Public Health ...	1,77	29	2,06
40—Agriculture	2,82	...	2,82
41—Veterinary	1,65	...	1,65
42—Co-operation ...	1,21	...	1,21
43—Industries	1,18	...	1,18
43—A—Capital outlay on Industrial Development.	1,50	...	1,50
45—Broadcasting ...	4	...	4
47—Miscellaneous Departments ...	3	1	4
50—Civil Works	33,75	1,70	35,45
54—Famine ...	...	10	10
55—Superannuation Allowances and Pensions.	7,33	1,48	8,81
55-A—Commutation of pensions financed from Ordinary Revenues.	1,30	20	1,50
56—Stationery and Printing ...	2,41	...	2,41
57—Miscellaneous ...	4,22	...	4,22
63—Extraordinary Charges ...	...	...	...
Total Expenditure charged to Revenue.	1,62,25	24,17	1,86,42
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...
70—Hydro-Electric Schemes ..	7,54	2,03	9,57
81—Capital Account of Civil Works outside the Revenue Account.	...	...	...
83—Payment of Commuted Value of Pensions.	...	...	...
Total Capital Expenditure not charged to Revenue.	7,54	2,03	9,57
Carried over ...	1,69,79	26,20	1,95,99

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1939-40 under Debt Heads—concluded

(In thousands of rupees)

Heads of Account	Budget Estimate 1939-40
	Rs.
Total brought forward ..	1,95,99
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.	
PUBLIC DEBT.	
Permanent Debt	..
Loans from the Central Government	..
UNFUNDED DEBT.	
State Provident Funds	3,50
DEPOSITS AND ADVANCES.	
DEPOSITS NOT BEARING INTERESTS—	
A.—Sinking Funds.—	
Appropriation for reduction or avoidance of debt—	
Sinking Funds	1,51
Other Appropriations	..
B—Reserve Funds.	
Famine Relief Fund	10
General Police Funds	..
Depreciation Reserve Funds—	
Government Presses	22
C—Other Deposit Accounts.	
Deposits of Local Funds	35,50
Departmental and Judicial Deposits :—	
Civil Deposits	29,31
Other Accounts :—	
Subvention from the Central Road Fund ..	2,50
Deposit Account of Grant for Economic Development and Improvement of Rural Areas	1,82
Deposit Account of grants made by Imperial Council of Agricultural Research	36
Deposit Account of grants from the Central Government for the development of handloom industries ..	4
ADVANCES NOT BEARING INTEREST.	
Advances repayable (Grant No. 32)	3,41
Permanent Advances	..
Account with Foreign Governments and Indian States	..
Account with the Government of Burma	12
Account with the Reserve Bank	1,03
SUSPENSE.	
Suspense Accounts	57,91
Departmental and Similar Accounts	66
Cheques and Bills	49,67
MISCELLANEOUS.	
Miscellaneous Government Account	..
Total Deposits and Advances ..	1,87,66
Loans and Advances by the Provincial Government (Grant No. 33) ..	3,14
Advances from the Provincial Loans Fund	..
Remittances within India	1,96,45
Total Debt, Deposits, Advances, Suspense and Remittance Heads	3,87,25
Total Provincial Disbursements ..	5,83,24

As required by sub-section (1) of Section 80 of the Government of India Act, 193 I hereby authenticate the following schedule in respect of the financial year 1939-40, which specifies :—

(a) Grants made by the North-West Frontier Province Legislative Assembly, and

(b) the sums required to meet the expenditure charged on the revenues of the Province.

SCHEDULE OF EXPENDITURE.

Grant No.	Major Heads included in the grant	Grants made by the North-West Frontier Province Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
	.. .. ..	Rs.	.. Rs.	Rs.
1	7—Land Revenue ...	3,23,000	17,000	3,40,000
2	8—Provincial Excise	76,000	...	76,000
3	9—Stamps	24,000	...	24,000
4	10—Forests	3,18,000	71,000	3,89,000
5	11—Registration ...	11,000	...	11,000
6	12—Charges on account of Motor Vehicles Act.	15,000	...	15,000
7	13—Other Taxes and Duties	1,000	3,000	4,000
8	XVII – Irrigation—Working Expenses ... 17—Interest on Irrigation Works ... 18—Other Irrigation Expenditure financed from Ordinary Revenue.	6,20,000	18,000	6,38,000
9	19—Construction of Capital Irrigation Works charged to Revenue. 68—Construction of Irrigation Works—Capital Expenditure not charged to Revenue.	64,000		64,000
10	Establishment and Pensionary charges of the Public Works Department.	9,75,000	2,34,000	12,09,000
11	22—Interest on Debt and other Obligations ... 23—Reduction or Avoidance of Debt	...	1,87,000	1,87,000
12	25—General Administration ...	14,20,000	9,56,000	23,76,000
13	27—Administration of Justice	5,48,000	2,27,000	7,75,000
14	28—Jails and Convict Settlements ...	9,17,000	51,000	9,68,000
15	29—Police	30,55,000	3,19,000	33,74,000
16	37—Education	23,97,000	22,000	24,19,000
17	38—Medical ... ... 39—Public Health	7,94,000	1,48,000	9,42,000
18	40—Agriculture	2,82,000	...	2,82,000
19	41—Veterinary	1,65,000	...	1,65,000
20	42—Co-operation	1,21,000	...	1,21,000
21	43—Industries	1,18,000	...	1,18,000
22	43—A—Capital outlay on Industrial development	1,50,000	...	1,50,000
23	45—Broadcasting	4,000	...	4,000

Grant No.	Major Heads included in the grant	Grants made by the North-West Frontier Province Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
		Rs.	Rs.	Rs.
24	36—Scientific Departments ... 47—Miscellaneous Departments ... 57—Miscellaneous	4,29,000	1,000	4,30,000
25	50—Civil Works	30,34,000	58,000	30,92,000
26	54—Famine Relief	...	10,000	10,000
27	55—Superannuation Allowances and Pensions ...	7,33,000	1,48,000	8,81,000
28	55—A—Commutation of Pensions financed from Ordinary Revenues.	1,30,000	20,000	1,50,000
29	56—Stationery and Printing ...	2,41,000	...	2,41,000
30	XL—Hydro-Electric Schemes—Working Expenses. 79—Hydro-Electric Schemes (Capital Expenditure)	9,92,000	2,03,000	11,95,000
31	81—Capital Account of Civil Works outside the Revenue Account.	...	...	...
32	Advances not bearing interest—Advances repayable	1,03,000	..	1,03,000
33	Loans and Advances by the Provincial Government	3,14,000	...	3,14,000
	Grand Total ...	1,83,74,000	26,93,000	2,10,67,000

G. CUNNINGHAM,

Governor of the

PESHAWAR:

No.	Major Heads included in the grant	Grants made by the North West Frontier Province Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
	Rs.	Rs.	Rs.	
[illegible]	Other Taxes and Duties	[illegible]	[illegible]	[illegible]
[illegible]	Irrigation—Working Expenses			
	Interest on Irrigation Works			
	Other Irrigation Expenditure financed from Ordinary Revenues			
	Construction of Capital Irrigation Works charged to Revenue	[illegible]		[illegible]
	Construction of Irrigation Works—Capital expenditure not charged to Revenue			
[illegible]	Establishment and Tools and Plant charges of the Public Works Department	9,75,000	4,34,000	[illegible]
[illegible]	22—Interest on Debt and other Obligations		[illegible]	[illegible]
	23—Reduction or Avoidance of Debt			
[illegible]	25—General Administration	[illegible]	3,40,000	[illegible]
[illegible]	27—Administration of Justice	[illegible]	2,37,000	[illegible]
[illegible]	28—Jails and Convict Settlements	[illegible]	51,000	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	37—Education	[illegible]	[illegible]	[illegible]
[illegible]	38—Medical	[illegible]	[illegible]	[illegible]
	39—Public Health			
[illegible]	40—Agriculture	[illegible]		[illegible]
[illegible]	41—Veterinary	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]		[illegible]

PESHAWAR

PART II

DETAILED ESTIMATES OF REVENUE AND EXPENDITURE

ETAILED ESTIMATES

OF

REVENUE

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.

Head of Department—Secretary to Government, Finance Department

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Taxes on Income other than Corporation Tax—Share of net proceeds assigned to the North-West Frontier Province.	1,25,000	1,28,000	1,50,000	1,78,000
Total ...	1,25,000	1,28,000	1,50,000	1,78,000

VII—LAND REVENUE.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Ordinary Revenue—					
Fixed Collections	...	19,24,449	18,40,000	18,40,000	18,40,000
Fluctuating Collections	...	1,90,807	1,90,000	1,85,000	1,85,000
Total Ordinary Revenue ...	...	21,15,256	20,30,000	20,25,000	20,25,000
Sale of Government Estates	...	576	2,000	1,000	1,000
Sale-proceeds of waste lands and Redemption of Land Tax.	...	49	100	100	100
Rates and Cesses on Lands —					
Cess on Wards and Minor Estates ...	...	2,689	2,000	2,000	2,000
Other Items ...	...	...	...	...	...
Recoveries of overpayments	...	832	300	2,000	2,000
Collection of Payments for Services rendered—					
Recoveries of leave salary contribution of officers lent to Foreign Service.	...	1,766	...	1,000	1,000
Other Recoveries	...	36	...	500	...
Miscellaneous	VII-A	1,80,020	1,78,500	1,80,000	1,80,000
Gross Total ...	...	23,11,224	22,12,900	22,11,600	22,11,100
Deduct—Refunds	...	8,856	8,000	5,000	5,000
For rounding	...	...	+100	+400	—100
Total Land Revenue ...	...	23,02,368	22,05,000	22,07,000	22,06,000
Deduct—Portion of Land Revenue due to Irrigation transferred to "Irrigation".	...	2,37,034	2,05,000	2,06,000	2,06,000
Net Land Revenue ...	...	20,65,334	20,00,000	20,01,000	20,00,000

DETAILED ACCOUNT No. VII-A—LAND REVENUE—MISCELLANEOUS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Mutation fees	34,741	30,000	33,000	33,000
Fines and recoveries of Revenue Department	8,719	9,500	6,000	6,000
Rent of land leased for a single year or harvest	923	2,000	1,000	1,000
Receipt from *Tirni* or grazing dues	85,625	90,000	95,000	95,000
Receipts from mines and quarries, etc.	25,212	26,000	17,000	17,000
Haq-ul-tahsil	1,887	2,000	2,000	2,000
Canal royalty rate	1,904	2,000	2,000	2,000
Revenue *talbana*	5,745	5,000	6,000	6,000
Revenue record room receipts	6,192	6,000	6,000	6,000
Cattle tax	51	...	...	...
Miscellaneous	19,021	6,000	12,000	12,000
Total Miscellaneous ...	1,90,020	1,78,500	1,80,000	1,80,000

VIII—PROVINCIAL EXCISE.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

SUMMARY	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Country Spirits	**VIII-A**	**4,99,408**	**6,06,500**	**6,06,500**	**6,04,000**
Malt Liquors	...	**4,015**		**7,000**	**7,000**
Wines and Spirits (Foreign Liquors other than Beer Medicated Wines and Commercial Spirits).	...	**67,556**	**86,600**	**48,000**	**48,000**
Receipts from Commercial Spirits, including Denatured Spirits and Medicated Wines.	...	**9,276**		**15,000**	**15,000**
Opium	**VIII-B**	**1,16,571**	**1,07,200**	**97,000**	**94,000**
Duties on medicinal and toilet preparations containing alcohal, opium, etc.	...	...	...	...	**2,500**
Hemp and Other Drugs	**VIII-C**	**1,26,756**	**1,26,700**	**1,16,200**	**1,16,200**
Fines, Confiscations and Miscellaneous	**VIII-D**	**540**	**1,200**	**13,000**	**1,200**
Recoveries of over-payments	...	**10**	...	...	...
Collection of payments for services rendered	...	...	...	...	...
For Rounding ..	...	...	**+300**	...	**—400**
Total VIII—Provincial Excise ...	...	**8,24,132**	**9,28,500**	**9,02,700**	**8,87,500**
Deduct Refunds ...	...	**—382**	**—500**	**—1,700**	**—500**
Net Total VIII—Provincial Excise ...	...	**8,23,750**	**9,28,000**	**9,01,000**	**8,87,000**

DETAILED ACCOUNT No. VIII-A—PROVINCIAL EXCISE—COUNTRY SPIRITS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
License fees (wholesale and retail)	1,67,288	1,66,500	1,66,500	1,66,500
Recoveries from the Punjab and United Provinces Governments on account of still-head duty on liquor imported from those Provinces for consumption in the North-West Frontier Province.	3,32,120	4,40,000	4,40,000	4,37,500
Total Country Spirits ...	4,99,408	6,06,500	6,06,500	6,04,000

DETAILED ACCOUNT No. VIII-B—PROVINCIAL EXCISE—OPIUM

License fees (wholesale and retail)	44,176	41,200	45,000	45,000
Cost price of excise opium	20,973	18,600	14,500	13,000
Gain on sale of excise opium	51,422	47,400	37,500	36,000
Transit duty on opium	...	...	...	...
Total Opium ...	1,16,571	1,07,200	97,000	94,000

DETAILED ACCOUNT No. VIII-C—PROVINCIAL EXCISE—HEMP AND OTHER DRUGS

License fees (wholesale and retail)	55,984	60,000	55,000	55,000
Import duty on *charas*	69,651	65,000	60,000	60,000
Duty on *bhang* and *kuth*	829	1,000	500	500
Duty on warehousing of *charas*	...	300	300	300
License fees for dangerous drugs	292	400	400	400
Total Hemp and Other Drugs ...	1,26,756	1,26,700	1,16,200	1,16,200

DETAILED ACCOUNT No. VIII-D—PROVINCIAL EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS

Sale-proceeds of confiscated opium and *charas* ...	1	...		
Fines and confiscations under the Opium Act	429	1,200	13,000	1,200
Fines and confiscations under the Excise Act	...	...		
Other items	110	...		
	540	1,200	13,000	1,200

IX—STAMPS

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
A—Non-Judicial—					
Stamp duties on Bills of Exchange, Cheques and other Commercial Documents.	IX—A	47,108	46,700	46,000	
Sale of other Non-Judicial Stamps	IX—B	3,31,958	1,91,000	2,50,000	2,50,000
Duty on Impressing Documents	...	1,914	3,000	3,000	3,000
Fines and Penalties	...	5,289	8,300	6,000	6,000
Miscellaneous	...	145	500	500	500
Total ...	...	3,86,414	2,49,500	3,05,500	3,05,500
Deduct—Refunds	...	8,827	11,200	11,000	11,000
Total Non-Judicial ...	...	3,77,587	2,38,300	2,94,500	2,94,500
B—Judicial—					
Court fees realized in stamps	} ...	2,12,439	5,25,900	3,14,000	3,14,000
Sale of Stamps		2,76,105		1,76,000	1,76,000
Fines and Penalties	...	724	200	2,000	2,000
Miscellaneous	...	142	260	260	260
Deduct—Refunds	...	10,325	10,888	10,888	10,888
Total Judicial ...	...	4,79,085	5,15,472	4,81,372	4,81,372
For rounding ...	...	...	+128	+128	+128
Total IX—Stamps ...	..	8,56,672	7,54,000	7,76,000	7,76,000

DETAILED ACCOUNT NO. IX-A—STAMPS—STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES AND OTHER COMMERCIAL DOCUMENTS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Sale of Revenue Stamps	41,222	40,700	42,000	42,000
Bills of Exchange or Hundies	5,886	6,000	4,000	4,000
Total ...	47,108	46,700	46,000	46,000

DETAILED ACCOUNT NO. IX-B—STAMP—SALE OF OTHER NON-JUDICIAL STAMPS

	Actuals, 1937-38	Budget, Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Other Non-Judicial Stamps (Gross)	4,24,471	3,67,000	4,55,000	4,55,000
Deduct Receipts on account of Motor Vehicles transferred to XII—Receipts under Motor Vehicles Act.	46,764	1,45,000	1,60,000	1,60,000
Deduct Receipts on account of Arms License Fees transferred to XLVI-Miscellaneous.	45,749	31,000	45,000	45,000
Net total other Non-Judicial Stamps ...	3,31,958	1,91,000	2,50,000	2,50,000

X—FORESTS.

Head of Department—Conservator of Forests, North-West Frontier Province

HEADS	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Timber and other roduce removed from the Forests by Government Agency.	...	66,807	92,000	1,00,000	98,000
Timber and other Produce removed from the Forests by Consumers or Purchasers.	...	2,70,137	2,67,600	3,14,600	2,64,700
Drift and Waif Wood and Confiscated Forest Produce ...	...	772	1,500	1,800	1,600
Revenue from Forests not managed by Government ...	...	72,238	39,000	71,000	56,000
Miscellaneous	X-A	1,03,114	95,900	94,800	80,000
Rounding	...	...	...	...	—100
Gross Total ...	...	5,13,068	4,96,000	5,82,200	5,00,200
Deduct Refunds ...	...	— 945	...	— 200	— 200
Net Total ...	...	5,12,123	4,96,000	5,82,000	5,00,000

DETAILED ACCOUNT NO. X-A—FORESTS—MISCELLANEOUS

Receipts from exploitation of Shisham trees—					
(i) Sale of Shisham timber—					
(a) Logs and Scantlings	...	62,225	60,000	51,000	47,400
(b) Fuels and Scraps	...	2,579	3,000	3,000	2,600
(ii) Miscellaneous		504	400	500	...
Total receipts from exploitation of Shisham trees		65,308	63,400	54,500	50,000
Other Receipts		37,806	32,500	40,300	30,000
Total Miscellaneous		1,03,114	95,900	94,800	80,000

XI—REGISTRATION.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Fees for registering Documents	60,558	63,400	58,000	58,000
Fees for Copies of Registered Documents	7,284	7,800	7,000	7,000
Miscellaneous	4,372	4,000	4,000	4,000
Rounding		—100	—500	—500
Gross Total ...	72,214	75,100	68,500	68,500
Deduct Refunds ...	—1,115	—100	—500	—500
Total XI—Registration ...	71,099	75,000	68,000	68,000

XII—RECEIPTS UNDER MOTOR VEHICLES ACT

Head of Department ... { *Inspector-General of Police* / *Home Secretary* }

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Receipts under the Indian Motor Vehicles Act ...	18,534	26,600	18,000	18,000
Receipts under the Provincial Motor Vehicles Taxation Act ...	38,981	1,18,900	1,42,150	1,42,150
Fees and other receipts	352	...	...	...
Gross Total ...	57,867	1,45,500	1,60,150	1,60,150
Deduct—Refunds ...	150	300	150	150
Rounding ...	...	—200	...	...
Net Total ...	57,717	1,45,000	1,60,000	1,60,000

XIII—OTHER TAXES AND DUTIES—ENTERTAINMENT TAX NORTH-WEST FRONTIER PROVINCE TOBACCO VEND FEES ACT, 1938.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Entertainment tax receipts	858	75,000	55,000	55,000
Receipts under North-West Frontier Province Tabacco Vend Fees Act, 1938 ...	...	...	3,000	3,000
Gross Total ...	858	75,000	58,000	58,000
Deduct—Refunds ...	...	...	...	...
Net Total ...	858	75,000	58,000	58,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.				
A—IRRIGATION WORKS.				
SUMMARY				
Direct receipts				
Water rates	**18,85,326**	**18,40,000**	**19,13,000**	**19,20,000**
Other items	**2,87,932**	**1,69,000**	**1,53,800**	**1,58,300**
Deduct refunds	**—2,756**	**—900**	**—250**	**—150**
Total direct receipts ...	**21,70,502**	**20,08,100**	**20,66,550**	**20,78,150**
Indirect credits (Land Revenue due to Irrigation)	**2,37,034**	**2,05,000**	**2,06,000**	**2,06,000**
Total gross receipts ...	**24,07,536**	**22,13,100**	**22,72,550**	**22,84,150**
Deduct—Working Expenses (page 60)	**8,96,321**	**9,77,090**	**8,91,648**	**8,12,141**
Rounding	...	**—10**	**—2**	**—9**
Total ...	**15,11,215**	**12,36,000**	**13,80,900**	**14,72,000**
PRODUCTIVE				
Direct receipts				
Lower Swat Canal ... Water rates	7,30,311	7,45,000	8,36,000	7,88,000
Lower Swat Canal ... Other items	1,34,393	50,000	45,500	46,000
Kabul River Canal ... Water rates	1,67,017	1,95,000	1,38,000	1,96,000
Kabul River Canal ... Other items	40,771	40,000	42,000	42,000
Total Water rates ...	8,97,328	9,40,000	9,74,000	9,84,000
Total Other items ...	1,75,164	90,000	87,500	88,000
Total Direct Receipts ...	10,72,492	10,30,000	10,61,500	10,72,000
Portion of Land Revenue due to Irrigation	1,08,040	1,06,000	1,06,000	1,06,000
Grand total ..	11,80,532	11,36,000	11,67,500	11,78,000
Deduct Working Expenses (page 60)	3,14,859	3,61,786	3,40,844	2,96,434
Deduct Refunds	920	600	150	150
Net Productive Receipts ...	8,64,753	7,73,614	8,26,506	8,81,416

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department — Chief Engineer and Secretary to Government, North-West Frontier Province Public Works Department.

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
UNPRODUCTIVE				
Direct Receipts				
Upper Swat Canal ... ... { Water rates	8,69,375	8,00,000	8,39,000	8,36,000
Upper Swat Canal ... ... { Other items	1,12,604	79,000	66,000	70,000
Paharpur Canal ... ... { Water rates	1,18,623	1,00,000	1,00,000	1,00,000
Paharpur Canal ... ... { Other items	164	...	300	300
Total water rates ...	9,87,998	9,00,000	9,39,000	9,36,000
Total other items ...	1,12,768	79,000	66,300	70,300
Total Direct Receipts ...	11,00,766	9,79,000	10,05,300	10,06,300
Portion of Land Revenue due to Irrigation	1,28,994	99,000	1,00,000	1,00,000
Grand total ...	12,29,760	10,78,000	11,05,300	11,06,300
Deduct Working Expenses (page 60)	5,81,462	6,15,304	5,50,804	5,15,707
Deduct Refunds	1,836	300	100	...
Net Unproductive Receipts ...	6,46,462	4,62,396	5,54,396	5,90,593
Rounding	...	—10	—2	—9
Total XVII—Irrigation Net Receipts	15,11,215	12,36,000	13,80,900	14,72,000

XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

WORKS INCHARGE OF PUBLIC WORKS DEPARTMENT.

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.				
Direct Receipts :—				
Owners Rates	**491**	...	...	...
Water Rates	...	...	...	...
Recoveries of Expenditure	**34,389**	...	...	...
Water Power	**221**	...	**350**	**350**
Miscellaneous	...	**170**	...	...
Rents	...	...	**450**	**450**
Receipts in England	**825**	...	...	...
Loss or gain by exchange	**—4**	...	...	...
Transfer from the Deposit Account of the grant for Economic Development and improvement of Rural Areas to meet expenditure on village Irrigation Channels	**344**	**10,900**	**14,683**	**45,683**
Total ..	**36,266**	**11,070**	**15,483**	**46,483**
Deduct—**Refunds**	**—190**	...	...	...
Rounding	...	**—70**	**—83**	**—83**
Total XVIII—Irrigation ...	**36,076**	**11,000**	**15,400**	**46,400**

XX—INTEREST

Head of Department —Secretary, Finance Department

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Landholders and other Notabilities	14,146	15,000	14,000	14,000
Interest on Advances to Cultivators	14,808	23,000	15,000	15,000
Interest on Loans to Municipalities and other Public Corporations ...	838	19,800	17,900	19,500
Interest on Miscellaneous Loans and Advances	4,171	5,000	2,700	2,800
Interest realized on investment of Provincial balances	...	...	25,143	...
Interest on Advances to Government Servants for—				
House Building	332	1,400	950	2,100
Motor Cars	1,691	1,600	600	500
Other Conveyances	6	...	...	...
Passages Advances	...	...	...	...
Rounding	...	+200	−293	...
Gross Total ...	35,992	66,000	76,000	53,900
Deduct Refunds (Voted) ...	—1,512	...	...	...
Net Total ...	34,480	66,000	76,000	53,900

XXI—ADMINISTRATION OF JUSTICE

Head of Department—Judicial Commissioner

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Sale-proceeds of Unclaimed and Escheated Property	..	1,102	800	1,500	1,100
Court-fees realised in cash	..	2,426	1,000	800	800
General Fees, Fines and Forfeitures [.. ..	XXI-A	1,34,130	1,49,500	1,18,600	1,18,600
Miscellaneous Fees and Fines	XXI-B	48,053	51,000	48,000	48,000
Miscellaneous	..	141	200	200	200
Recoveries of Overpayments	..	156	1,000	100	100
Collection of payments for services rendered ..	..	..	..	..	..
Receipts in England—Recoveries of overpayments ..	..	72	..	..	..
Rounding	..	..	—300	+300	—300
Gross Total	..	1,86,080	2,03,200	1,69,500	1,68,500
Deduct—Refunds	..	13,587	14,200	13,500	13,500
Net Total ..	..	1,72,493	1,89,000	1,56,000	1,55,000

DETAILED ACCOUNT NO. XXI-A—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Fees levied by Courts	15,820	15,000	15,200	15,200
Magisterial Fines	97,364	1,09,000	88,200	88,200
Other General Fees, Fines and Forfeitures	20,946	25,500	15,200	15,200
Total General Fees, Fines and Forfeitures ...	1,34,130	1,49,500	1,18,600	1,18,600

DETAILED ACCOUNT NO. XXI-B—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Judicial Record Room Receipts	32,437	35,000	33,100	33,100
Commission on sale-proceeds of attached properties	10,977	12,000	10,300	10,300
Other Items	4,639	4,000	4,600	4,600
Total Miscellaneous Fees and Fines ..	48,053	51,000	48,000	48,000

XXII—JAILS AND CONVICT SETTLEMENTS

Head of Department—Inspector-General of Prisons, North-West Frontier Province

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
Jails	...	16,426	19,523	16,259	15,893
Jail Manufactures	XXII-A	2,15,933	1,96,440	1,66,396	1,66,400
Recoveries of Overpayments	...	287	100	150	150
Collection of Payments for Services rendered ...	...	4,800	...	...	...
Loss or gain by exchange	...	...	...	...	...
Gross Total ...	...	2,37,446	2,16,063	1,82,805	1,82,443
Deduct Refunds ...	...	172	—150	—250	—250
Rounding ...	...	...	+87	+445	—193
Net Total ...	...	2,37,274	2,16,000	1,83,000	1,82,000

DETAILED ACCOUNT No. XXII-A—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Sale-proceeds of articles manufactured in jails ...	2,13,134	1,93,040	1,63,496	1,63,500
Miscellaneous	2,799	3,400	2,900	2,900
Total Jail Manufactures ...	2,15,933	1,96,440	1,66,396	1,66,400

XXIII—POLICE.

Head of Department { *Inspector-General of Police, North-West Frontier Province, and* *Revenue and Divisional Commissioner, North-West Frontier Province*

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Police Supplied to Public Departments, Private Companies and Persons ...	15,195	...	} 14,800	13,800
Police Supplied to Municipal, Cantonment and Town Funds ...	...	...	} 3,200	3,200
Recoveries creditable to the General Police Fund under Sections 13, 14 and 15 of the Indian Police Act (Act V of 1861).	23	...	...	...
Cash Receipts under the Arms Act	23	...	...	...
Fees, Fines and Forfeitures—				
Fees, Fines and Forfeitures	239	900	200	200
Cattle Pound Receipts	6,070	7,000	6,000	6,000
Recoveries of Overpayments	1,536	800	2,500	1,600
Collection of Payments for Services rendered ...	3,257	31,000	...	...
Miscellaneous	43,346	2,000	2,000	2,000
Receipt in England	19	...	...	...
Rounding	...	—200	—200	—300
Gross Total ...	69,708	41,500	28,500	26,500
Deduct Refunds ... { **Cattle Pounds Refunds** ...	2,333	2,500	2,500	2,500
Other Refunds ...	124	...	...	...
Net Total ...	67,251	39,000	26,000	24,000

XXVI—EDUCATION.

Head of Department—Director of Public Instruction, North-West Frontier Province

Heads		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
B—Secondary— Fees—Government Secondary Schools	.. ..	86,284		89,023	89,123
D—Special— Fees and Other Receipts—Government Special Schools	..	415	600	500	650
E—General— Recoveries of Overpayments	..	2,504	800	2,500	800
Collection of Payments for Services rendered	.. ..	574	200	200	200
Miscellaneous	.. ..	11,960	10,600	11,919	12,000
Total General	..	15,038	11,600	14,619	13,000
Rounding	..		—200	—142	+227
Gross Total	..	1,01,737	98,000	1,04,000	1,03,000
Deduct Refunds	..		..		...
Net Total	..	1,01,737	98,000	1,04,000	1,03,000

XXVII—MEDICAL.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs
Hospital Receipts	... ...	10,525	12,000	12,000	12,0
Receipts from charity boxes	... ...	500	500	500	500
Contributions	... ...	40,600	81,400	89,900	96,200
Recoveries of Overpayments	... ...	82	...	153	...
Collection of Payments for Services rendered	...	3,710	...	11,200	9,200
Leprosy Receipts	... ...	...	...	1,297	325
Miscellaneous	... ...	591	400	460	360
Gross Total	...	56,008	94,300	1,15,510	1,18,585
Deduct Refunds	...	235	100	110	185
Rounding	...	...	—200	—400	—400
Net Total	...	55,773	94,000	1,15,000	1,18,000

XXVIII—PUBLIC HEALTH.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs	Rs.
Income from Endowments	... ...	...	...	...	...
Collection of Payments for Services rendered	... ...	341	...	320	340
Contributions	... ...	7,196	6,000	6,000	6,001
Recoveries of Overpayments	... ...	803	200	200	200
Miscellaneous Provincial Laboratory Receipts	... ...	3,226	3,300	3,500	3,500
Receipts in England	... ...	174	...	...	...
Transfer from the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.	...	...	4,900	6,650	26,674
Loss or gain by exchange	... ...	—1		...	
Rounding	... ...	...	—400	+430	+285
Gross Total	...	11,739	14,000	17,100	37,000
Deduct Refunds	...	20	...	100	...
Net Total		11,719	14,000	17,000	37,000

XXIX—AGRICULTURE.

Head of Department—Secretary, Development Departments

Heads	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Agricultural Receipts :—				
Income from Agricultural Farms—				
Sale of fruit	51,658	37,000	37,000	40,000
Other receipts		13,000	13,000	13,000
Sale proceeds of pure seed	42,366	48,300	64,865	48,300
Sale of manure ...	1,041	1,000	500	500
Income from Research Schemes :—				
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Sugar-cane Research Scheme.	...	18,107	1,800	12,750
Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research for the Marketing Scheme.	9,935	10,000	10,000	10,000
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Horticulturist.	...	...	2,526	4,365
Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas. — " Demonstration Plot " Scheme	2,475	8,780	8,540	6,630
— " Fruit Cultivation " Scheme ..	3,883	5,380	5,380	5,461
Receipts from Public Gardens	650	100	254	254
Miscellaneous receipts	4,176	...	...	...
Total Agricultural Receipts ..	1,16,264	1,41,667	1,43,865	1,41,260
Recoveries of Overpayments	1,280	200	800	200
Rounding	...	+133	+335	+540
Gross Total ...	1,17,564	1,42,000	1,45,000	1,42,000
Deduct—Refunds	7,658	...	...	..
Net Total XXIX—Agriculture ...	1,09,906	1,42,000	1,45,000	1,42,000

XXX—VETERINARY.

Head of Department—Secretary, Development Departments

Heads	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Collection of payments for services rendered	179	...	...	...
Other Receipts — Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research for Veterinary Disease Investigation Scheme.	8,031	8,500	8,500	8,865
Other receipts ...	867	2,000	2,500	200
Donations towards His Excellency the Viceroy's Appeal Fund for breeding operations.	...	...	330	330
Rounding		+500	—330	—395
Total XXX—Veterinary ...	9,077	11,000	11,000	9,000

XXXI—CO-OPERATION

Head of Department—Secretary, Development Departments

Heads	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimat, 1939-40
	Rs.	Rs.	Rs.	Rs.
Audit Fees	9,286	9,600	10,610	11,000
Miscellaneous Receipts — Transfer from the deposit account of grant made by the Government of India for the Co-operative Training and Education Scheme.	4,339	3,973	3,973	4,154
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas for Consolidation of Holdings.	...	7,056	...	...
Rounding ...	...	+371	+417	—154
Total XXXI—Co-operation ...	13,625	21,000	15,000	15,000

XXXII—INDUSTRIES.

Head of Department—Secretary, Development Departments

Industries—Industrial Development	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Handloom Weaving Industry—				
Income from the Handloom Weaving Institute	6,902	6,400	3,000	5,000
Income from the Callendering Machine	...	1,000	...	1,000
Transfer from the deposit account of the grant from the Central Government for the development of Handloom Weaving Industry.	7,300	17,300	17,300	3,500
Cottage and Small Scale Woollen Industries—				
Income from the Woollen Weaving Institute	...	5,000	...	5,600
Transfer from the deposit account of the grant from the Central Government for Cottage and Small Scale Woollen Industries.	941	17,330	17,330	4,660
Income from the Industrial (Zamindara) Shop	1,083	2,000	2,000	...
Miscellaneous	...	...	...	...
Rounding	...	—30	-370	+240
Total ...	16,226	49,000	40,000	20,000

XXXVI—MISCELLANEOUS DEPARTMENTS.

Head of Departments—Various.

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Miscellaneous—	Rs.	Rs.	Rs.	Rs.
Examination Fees	...	2,000	10,000	200
Sale of Stores and Materials	101	200	200	100
Administration of Indian Partnership Act, 1932 ...	423	400	400	300
Miscellaneous	373	200	600	200
Gross Total ..	897	2,800	11,000	800
Deduct Refunds ...	—49	...	1,250	...
Rounding	..	+200	+250	+200
Net Total ...	848	3,000	10,000	1,000

XXXIX—CIVIL WORKS.

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department

Heads	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Rents	79,679	72,000	81,000	1,00,000
Ferry Reciepts	1,15,340	1,12,000	1,14,900	1,14,800
Recoveries of Expenditure ...	38,000	21,000	29,600	29,600
Transfers from Central Road Development Fund Account. — **Ordinary allotment** ...	2,77,293	3,50,000	3,50,000	2,50,000
Transfers from Central Road Development Fund Account. — **Allotments from the Reserve** ..	4,92,110	3,39,431	3,40,601	...
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas:—				
Inter-Village Communications	..	13,000	2,027	15,126
Miscellaneous	32,588	18,000	50,000	30,000
Receipts in England	...	...	...	...
Loss or gain by exchange		...	...	...
Grass Total	10,35,010	9,25,431	9,68,128	5,39,526
Deduct Refunds	5,678	300	1,929	...
Rounding	...	—131	—199	+474
Net total XXXIX—Civil Works ...	10,29,332	9,25,000	9,66,000	5,40,000

XLI—RECEIPTS FROM ELECTRICITY

Head of Department—Superintending Engineer, Electricity, and Deputy Secretary to Government, North-West Frontier Province (Electricity).

HEADS	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Hydro-Electric Schemes—Malakand Hydro-Electric Scheme :—				
Gross Receipts—				
Sale of Power	...	2,40,000	2,39,300	4,45,600
Miscellaneous Receipts—				
Service Connections and Meter Rent	...	7,500	5,700	8,400
Return on Quarters	...	2,500	5,000	6,000
Total Gross Receipts ...	...	2,50,000	2,50,000	4,60,000
Deduct—Working Expenses	..	2,20,000	2,28,000	2,38,000
Total Net Receipts ...	...	30,000	22,000	2,22,000

XLIV—RECEIPTS IN AID OF SUPERANNUATION

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

SUMMARY	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Contributions for Pensions and Gratuities	22,475	18,000	18,500	17,500
Miscellaneous	107	200	400	200
Receipts in England— **Miscellaneous**	4,400	...	..	...
Loss or gain by Exchange	—23	...	...	...
Rounding	...	—100	200	400
Gross Total ...	26,959	18,100	19,100	18,100
Deduct—Refunds	96	100	100	100
Net Total ...	26,863	18,000	19,000	18,000

XLV—STATIONERY AND PRINTING.

Head of Department — { *Jail Press—Inspector-General of Prisons, North-West Frontier Province*
Other Heads—Secretary, Development Departments

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs	Rs.	Rs.	Rs.
SUMMARY					
Stationery Receipts		**2,284**	**2,000**	**1,500**	**1,500**
Sale of Plain Paper used with Stamps	...	**15,315**	**15,200**	**15,200**	**15,200**
Sale of Gazettes and other Government Publications ...	...	**3,558**	**4,000**	**3,500**	**3,500**
Other Press Receipts	**XLV-A**	**4,273**	**4,700**	**4,700**	**4,700**
Revenue in England ..	...	**34**	...	...	...
Rounding ...	...	...	**+110**	**+100**	**+100**
Gross Total ...	...	**25,464**	**26,010**	**25,000**	**25,000**
Deduct Refunds	...	**—14**	**—10**	...	...
Net Total ...	..	**25,450**	**26,000**	**25,000**	**25,000**

DETAILED ACCOUNT NO. XLV-A—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL PRESS				
Cost of printing work executed for Public Departments	38	100	100	100
Sale-proceeds of service books and forms	1,345	3,000	3,000	3,000
Miscellaneous	2,287	1,000	1,000	1,000
Total Provincial Press ...	3,670	4,100	4,100	4,100
Jail Press				
Cost of printing work executed for Public Departments and Local Bodies ... } Miscellaneous	603	600	600	600
Total Jail Press ...	603	600	600	600
Total Other Press Receipts ...	4,273	4,700	4,700	4,700

XLVI—MISCELLANEOUS

Heads of Departments—Various

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	...	21,768	17,000	18,000	18,000
Sale of Old Stores and Materials	...	615	1,000	1,000	1,000
Sale of Lands and Houses	...	332	...	...	...
Fees for Government Audit	...	9,378	12,000	15,000	12,000
Contributions	...	...	...	...	...
Rents, Rates and Taxes	...	2,379	1,500	500	500
Other Fees, Fines and Forfeitures	...	51,968	31,500	54,000	50,000
Amount Transferred from Deposit Grant	...	31,087	60,233	41,072	73,931
Recoveries of Overpayments ...		3,976	2,500	2,000	2,000
Collection of Payments for Services rendered	...	10,140	1,100	6,300	5,000
Miscellaneous	XLVI (A)	1,10,202	1,04,000	1,09,100	1,08,000
Receipts in England	...	758	...	853	...
Loss or Gain by Exchange...	...	74	...	...	...
Rounding	...	...	+167	+175	—431
Gross Total ...	...	2,42,677	2,31,000	2,48,000	2,70,000
Deduct Refunds ...	...	22,970	15,000	15,000	15,000
Net Total ...	...	2,19,707	2,16,000	2,33,000	2,55,000

DETAILED ACCOUNT No. XLVI (A)—MISCELLANEOUS.

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Unclaimed bills of exchange of more than three years' standing ...	...	...	...	...
Treasure Trove...	53	...	...	...
Recoveries on account of Law Charges other than those in Pauper Suits ...	452	...	100	...
Sale-proceeds of Government House Furniture	...	...	...	...
Copying Agency Account	76,634	75,000	76,000	75,000
Staging Bungalow Fees	9,477	9,000	9,000	9,000
Other Items	23,586	20,000	24,000	24,000
Total Miscellaneous ...	1,10,202	1,04,000	1,09,100	1,08,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCE HEADS.

PUBLIC DEBT.

Head of Department—Secretary to Government, Finance Department

Head of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Permanent Debt—Provincial Loans bearing interest :—				
North-West Frontier Province 3 per cent. Loan, 1937-52	60,45,600	...	..	...
Loans from the Central Government	...	...	...	...
Total	60,45,600	...	...	...

UNFUNDED DEBT.

STATE PROVIDENT FUNDS

Head of Department —Secretary to Government, Finance Department

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
General Provident Fund	4,89,865	4,50,000	4,27,000	4,27,000
Contributory Provident Fund	7,732	10,000	8,000	8,000
Total ...	4,97,597	4,60,000	4,35,000	4,35,000

DEPOSITS NOT BEARING INTEREST—A—SINKING FUNDS.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Head of Department – Secretary to Government, Finance Department

Head of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Sinking Funds—				
Transfer from the Revenue Account in respect of the 3 per cent. North-West Frontier Province Loan, 1937-52.	...	1,51,000	1,51,000	1,51,000
Other Appropriations—				
Appropriation for re-payment of Loans from the Provincial Loans Fund ...	...	..	...	...
Total ...	...	1,51,000	1,51,000	1,51,00

C—OTHER DEPOSIT ACCOUNTS.

Deposits of Local Funds

Head of Department — Secretary to Government, Finance Department

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
District Funds	11,89,724	14,48,000	15,59,000	15,89,000
Municipal Funds	12,11,831	18,89,000	18,97,000	19,22,000
Total ..	24,01,555	33,37,000	34,56,000	35,11,000

Departmental and Judicial Deposits—Civil Deposits

Head of Department — Secretary to Government, Finance Department

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Revenue Deposits	12,81,645	12,50,000	12,60,000	12,60,000
Civil Courts' Deposits	31,828	45,000	4,000	4,000
Personal Deposits	12,92,709	13,50,000	12,36,000	12,36,000
Deposits on account of Police Funds	1,38,293	1,40,000	2,27,000	2,27,000
Public Works Deposits	3,66,302	2,45,000	4,00,000	4,00,000
Deposits of fees received by Government servants on account of work done for private bodies.	7,288	5,000	10,000	10,000
Other Civil Deposits	1,00,351	90,000	76,000	76,000
Total ...	32,18,416	31,25,000	32,13,000	32,13,000

ADVANCES NOT BEARING INTEREST.

Head of Department —Secretary to Government, Finance Department

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Advances Repayable—				
Objection Book Advances	1,01,668	72,000	1,02,000	1,02,000
Taccavi Works Advances	4	1,000	...	...
Advances for Rest Camps	150	2,000	400	400
Special Advances	478	11,600	1,000	1,000
Forest Advances	2,23,279	2,00,000	2,38,000	2,38,000
Revenue Advances		...	..	...
Rounding	15 ...	+ 400	—400	—400
Total Advances Repayable ...	3,25,594	2,87,000	3,41,000	3,41,000
Permanent Advances—	1,020	1,000	1,000	1,000
Account with Foreign Governments and Indian States	26,778	...	...	...
Account with the Government of Burma	13,031	12,000	12,000	12,000
Account with the Reserve Bank	6,954	8,000	1,00,000	1,00,000
Total Advances not bearing Interest ...	3,73,377	3,08,000	4,54,000	4,54,000

SUSPENSE.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Suspense Accounts	26,83,726	7,000	1,17,79,000	70,90,000
Cheques and Bills	49,36,847	..	49,67,000	49,67,000
Departmental and other Similar Accounts	53,160	40,000	66,000	66,000
Total Suspense ...	76,73,733	47,000	1,68,12,000	1,21,23,000

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Head of Department { *Loans to Municipalities, Port Funds, etc.—Revenue and Divisional Commissioner*
Loans to Government Servants.—Secretary to Government, North-West Frontier Province, Finance Department.

Head of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	Rs.	Rs.	Rs.	Rs.
Advances to cultivators under—				
(1) Land Improvement Loans Act, 1883	45,025	60,000	15,000	64,000
(2) Agriculturists Loans Act, 1884	64,329	63,500	90,221	3,64,000
(3) Act VIII of 1873	268		1,000	400
(4) Co-operative Societies Act of 1912	...	...		...
Loans to Landholders and Other Notabilities	29,367	31,000	31,000	30,000
Loans to Municipalities	2,39 016	52,861	52,000	53,000
Miscellaneous Loans and Advances	4,250	14,088	2,902	3,247
Total Loans to Municipalities, etc. ...	3,82,255	2,21,449	2,22,123	5,14,647
Loans to Government servants—				
House building advances	34,732	25,000	31,008	27,175
Advances for the purchase of motor cars	70,642	18,080	18,950	15,490
Other means of Conveyances	74	200	96	...
Passage Advances	4,396	...	200	...
Total Loans to Government Servants, etc. ...	1,09,844	43,280	50,254	42,665
RECEIPTS IN ENGLAND.				
High Commissioner.				
Loans to Government Servants—				
Advances for the purchase of Motor Cars	...	...	1,440	1,000
Total ...	...	...	1,440	1,000
Rounding ...	...	+271	+183	−312
Total Loans and Advances ...	4,92,099	2,65 000	2,74 000	5,58,000

REMITTANCES—REMITTANCES WITHIN INDIA.

Head of Department—Secretary to Government, Finance Department

Head of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Remittances between Treasuries	−80,257	2,50,000	90,000	90,000
Forest Remittances	8,32,948	...	9,30,000	9 30,000
Public Works Remittances—				
Public Works Cheques	42,02,910	40,00,000	46,26,000	46,26,000
Transfers between Public Works Officers	1,36,355	1,12,000	1,07,000	1,07,000
Other Remittances	21,64,363	10,00,000	20,49,000	20,49,000
Ramittance by Bills	12,25,409	...	12,14,000	12,14,000
Adjusting account between Central and Provincial Governments ...	2,01,36,578	...	98,09,000	98,09,000
Inter-Provincial Suspense Accounts	6,38,935	...	8,20,000	8,20,000
Total ...	2,92,57,241	53,62,000	1,96,45 000	1,96,45,000

REVENUE AND RECEIPTS IN ENGLAND REALISED THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—			
Recoveries of overpayments	...	...	...
XXI—Administration of Justice—			
Recoveries of overpayments	...	...	...
XXII—Jails and Convict Settlements	...	...	...
XXVIII—Public Health—			
Recoveries of overpayments	...	...	...
XXXVI—Miscellaneous Departments	...	...	...
XLV—Stationery and Printing—			
Sale of Government Publications	...	...	...
XLVI—Miscellaneous—			
Recoveries of overpayments	...	853	..
Total ...	...	853	...
Loans and Advances by Provincial Government—			
Loans to Government Servants for the purchase of motor cars	...	1,440	1,000
Total Receipts in England ...	...	2,293	1,000

DETAILED ESTIMATES

OF

EXPENDITURE

Grant No. I

LAND REVENUE

Voted Rs. 3,23,000; *Charged Rs. 17,000*

Total Rs. 3,40,000

MAJOR HEAD : 7—LAND REVENUE

Head of Department.—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
Charges of Administration	7-A	14,153	15,530	12,530	13,100
Survey, Settlement and Record operations ...	7-B	4,664	48,711	...	500
Land Records	7-C	2,98,301	2,99,670	2,99,099	2,99,656
Allowances to District and Village Officers	...	9,370	9,000	9,500	9,500
Assignments and Compensations *Charged*	...	*16,406*	*17,000*	*17,400*	*17,000*
Assignments and Compensations **Voted**	...	150	...	500	300
For rounding ... *Charged* ...	...	...	...	*—400*	...
For rounding ... **Voted**	...	...	+89	+371	—56
Total 7—Land Revenue ...	...	3,43,044	3,90,000	3,39,000	3,40,000
Charged ...	...	*16,406*	*17,000*	*17,000*	*17,000*
Voted ...	...	3,26,638	3,73,000	3,22,000	3,23,000

DETAILED ACCOUNT No. 7-A—LAND REVENUE—CHARGES OF ADMINISTRATION

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			FOREST RESERVES AND GRAZING LANDS				
Pay of Establishment.	7	4	Naib Tahsildars 2 (1 Rs. 100 and 1 Rs. 85) and Muharrirs 2 (Rs. 30—1½—60—2—70).	7,919	5,100	3,220	3,020
	7	4	Servants (14)		1,200	680	680
			Temporary establishment		2,700	2,600	2,700
			Leave salary		...	...	250
			Total Pay of Establishment ...	7,919	9,000	6,500	6,650
Allowances and Honoraria.			Travelling allowance	2,521	2,680	2,380	2,600
			Other allowances	185	320	320	320
			Total Allowances and Honoraria. ...	2,706	3,000	2,700	2,920
Contingencies ...			Contract contingencies	3,528	3,530	3,330	3,530
			Total Contingencies ...	3,528	3,530	3,330	3,530
			Total Charges of Administration ...	14,153	15,530	12,530	13,100

DETAILED ACCOUNT NO. 7-B—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	Extra Assistant Settlement Officer for Remeasurement of Paharpur Canal Area in Dera Ismail Khan Tahsil.	...	3,300	...	...
Pay of Establishment.	Pay of Establishment	4,409	3,000	...	...
	Pay of Establishment in connection with the Remeasurement of Paharpur Canal Area.	...	29,056	...	...
	Total Pay of Establishment ..	4,409	32,056	...	...
Allowances and Honoraria.	Travelling and other allowances	255	400	...	400
	Allowances and Honoraia in connection with the Remeasurement of Paharpur Canal.	..	4,805	...	...
	Total Allowances and Honoraria ...	255	5,205	...	400
Contingencies ..	Supplies and and services and contingencies	...	100	...	100
	Contingencies for the Remeasurement of Paharpur Canal Area ...	...	8,050	...	...
	Total contingencies ...	...	8,150	...	100
	Total Survey, Settlement and Record operations ..	4,664	48,711	...	500

DETAILED ACCOUNT NO. 7-C—LAND REVENUE—LAND RECORDS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			DISTRICT CHARGES	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	84	85	Kanungos 6 (Rs. 75—5—125), 22 (Rs. 60), 16 (Rs. 50), 35 (Rs. 40) and 6 (Rs. 34).	2,72,719	2,70,330	2,67,127	2,69,874
	816	816	Patwaris 162 (Rs. 26), 325 (Rs. 23) and 329 (Rs. 20)				
	12	11	6 Peons at Rs. 14 and 5 Record Lifters at Rs. 23 each.		2,832	2,832	2,832
	...	...	Temporary Establishment		468	...	...
			Leave salary ...		4,000	4,000	4,000
			Deduct probable savings ...		2,000	...	2,000
			Total Pay of Establishment ...	2,72,719	2,75,630	2,73,959	2,74,706
Allowances and Honoraria.			Travelling allowance	17,812	3,600	4,700	3,600
			Horse allowance		12,400	12,400	11,900
			Other allowances	558	390	390	300
			Total Allowances and Honoraria ...	18,370	16,390	17,490	15,800
Contingencies ...			Cost of stationery and printing	7,212	2,640	2,640	2,640
			Contingencies		5,010	5,010	5,010
			Grant of rewards to fifty Patwari candidates at Rs. 30 each	...	...	...	**1,500**
			Total Contingencies ...	7,212	7,650	7,650	9,150
			Total Land Records ..	2,98,301	2,99,670	2,99,099	2,99,656

Grant No. 2

PROVINCIAL EXCISE

Voted Rs. 76000,

Total Rs. 76,000

MAJOR HEAD : 8—PROVINCIAL EXCISE

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
District Executive Establishment (voted) ...	**8-A**	**57,537**	**64,635**	**62,218**	**65,324**
Cost of Opium supplied to Provincial Excise Department (voted)	...	**17,494**	**17,300**	**17,300**	**11,025**
Rounding	...	...	**+65**	**+482**	**—349**
Total Excise (voted) ...	...	**75,031**	**82,000**	**80,000**	**76,000**

DETAILED ACCOUNT No. 8-A—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			(District Executive Establishment)				
Pay of Officers ...	1	1	Superintendent (Rs. 300—20—500) ...	3,859	3,800	3,800	4,060
			Total Pay of Officers ...	3,859	3,800	3,800	4,060
Pay of Establishments.	14	14	Inspectors—7 (Rs. 180—7½—285) and Sub-Inspectors—1 (Rs. 150) and 6 (Rs. 80—5—140).		33,300	30,000	29,903
	6	6	Clerks and Muharrirs 2 (Rs. 40—2—90) and 4 (Rs. 30—1½—60/2—70).		2,630	2,680	2,747
			Grant of special pay to two Sub-Inspectors at Rs. 25 per mensem each from 1-3-39 to 29-2-40.	38,090	...	...	**600**
			Employment of 44 detectives (at Rs. 15 per mensem each for March 1939 and at Rs. 20 per mensem each from 1-4-39 to 29-2-40.		...	...	**10,340**
	...	...	Temporary Establishment ...		300	5,600	300
	25	25	Servants Rs. 14 each ...		4,200	4,224	4,200
			Leave Salary ...	...	1,500	1,500	1,500
			Deduct— Probable savings ...	...	...	..	—2,300
			Total Pay of Establishments ...	38,090	41,930	44,004	47,290
Allowances and Honoraria,			Travelling allowance ...	9,689	9,550	8,000	8,000
			Other allowances ...	795	855	874	874
			Total Allowances and Honoraria ...	10,484	10,405	8,874	8,874
Contingencies ...			Rewards ...	2,066	4,700	3,000	3,000
			Contract contingencies ...	1,137	2,000	1,820	1,150
			Other contingencies ...	423	600	600	950
			Deduct—Lump cut for economy ...	...	—500	...	...
			Total Contingencies ...	3,626	6,800	5,420	5,100
Establishment charges payable to other Governments, Departments, etc.			Charges payable to the North-Western Railway on account of half the cost of the pay of two Lady Ticket Examiners (Female Detectives).	1,478	1,700	120	...
			Total District Executive Establishment ...	57,537	64,635	62,218	65,324

Grant No. 3

STAMPS

Voted Rs. 24,000

Total Rs. 24,000

MAJGR HEAD : 9—STAMPS

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
Superintendence (voted)	9-A	**1,636**	**3,600**	**3,070**	**3,730**
A—Non-Judicial—					
Charges for the Sale of Stamps { *Charged*	...	*15,913*	*14,000*	*20,000*	...
{ **Voted**	...	...	...	...	**15,000**
Cost of Stamps supplied from Central Stores (voted)	...	**2,037**	**2,800**	**4,800**	**2,800**
Total Non-Judicial { *Charged* ..	...	*15,913*	*14,000*	*20,000*	...
{ **Voted** ...	...	**2,037**	**2,800**	**4,800**	**17,800**
B—Judicial—					
Charges for the Sale of Stamps { *Charged*	...	*2,194*	*2,500*	*2,200*	...
{ **Voted**	...	...	...	...	**2,200**
Cost of Stamps supplied from Central Stores (voted) ...	...	**680**	**600**	**600**	**600**
Total Judicial ... { *Charged* ...	...	*2,194*	*2,500*	*2,200*	...
{ **Voted** ...	...	**680**	**600**	**600**	**2,800**
For rounding ... { *Charged* ...	...	...	*+500*	*—200*	...
{ **Voted** ...	...	...	...	**+530**	**—330**
Total 9—Stamps ...	...	**22,460**	**24,000**	**31,000**	**24,000**
Charged ...	...	*18,107*	*17,000*	*22,000*	...
Voted ...	...	**4,353**	**7,000**	**9,000**	**24,000**

DETAILED ACCOUNT NO. 9-A—STAMPS—SUPERINTENDENCE

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	**Temporary appointment of an Inspector and Auditor of Stamps and his peon with effect from the 1st March 1938.**	...	**1,728**	**1,190**	**1,728**
	1	1	Clerk (Rs. 40—2—90) ... ... }	400	600	} 720	730
			Leave salary ... ... }		...		
			Total Pay of Establishment ...	400	2,328	1,910	2,458
Allowances and Honoraria.			Travelling and other allowances ...	40	60	60	60
			Travelling and other allowance for Inspector and Auditor of Stamps and his peon.	...	**512**	**400**	**512**
			Total Allowances and Honoraria ...	40	572	460	572
Contingencies ...			Contract contingencies	1,196	700	700	700
			Other contingencies	...	...	...	
			Total Contingencies ...	1,196	700	700	700
			Total Superintendence ...	**1,636**	**3,600**	**3,070**	**3,730**

Grant No. 4

FORESTS

Voted Rs. 3,18,000 *Charged Rs. 71,000*

Total Rs. 3,89,000

MAJOR HEAD : 10—FORESTS

Head of Department—Conservator of Forests, North-West Frontier Province

SUMMARY		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
10—Forests						
General Direction—Travelling Allowance	*Charged*	...	*558*	*300*	...	*300*
	Voted	...	183	100	...	200
Conservancy and Works (Voted)		10 (1)	1,73,218	1,70,750	1,52,604	1,66,070
Establishment	*Charged*	10 (2)	*48,868*	*52,100*	*49,190*	*50,880*
	Voted		1,55,091	1,52,450	1,52,900	1,52,070
Interest on Forest Capital Outlay (*Charged*)		...	...	...	...	...
Charges in England	*Charged*	10 (3)	*13,306*	*12,000*	*18,840*	*19,360*
	Voted		...	5,200	5,200	...
Loss or again by exchange	*Charged*	...	*—69*	...	*+80*	...
	Voted	...	...	...	+20	...
Rounding	*Charged*	...	...	*—400*	*—110*	*+460*
	Voted	...	...	+500	+276	—340
Total 10—Forests		...	3,91,155	3,93,000	3,79,000	3,89,000
	Charged	...	*3,28,492*	*64,000*	*68,000*	*71,000*
	Voted	...	62,663	3,29,000	3,11,000	3,18,000

DETAILED ACCOUNT NO. 10 (1)—FORESTS—CONSERVANCY AND WORKS

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forests.	Timber and other produce removed from forests by Government Agency—				
	Timber	42,413	550	54,400	54,200
	Firewood and charcoal ...		2,400		
	Grass and other minor produce ...		49,250		
	Timber and other produce removed from the forests by consumers or purchasers.	1,472	1,800	1,900	1,900
	Drift and waif wood and confiscated forest produce ...	1,389	1,700	1,700	1,700
	Total timber and other produce removed from forests	45,274	55,700	58,000	57,800
Charges in connection with revenue from Forests not managed by Government.	Duty on foreign timber and other forest produce ...	147	300	260	300
Rent of leased forests and payments to shareholders in forests managed by Government.	Seigniorage fees payable to land-owners ...	22,145	23,500	24,754	29,100
	Total Rent of Leased Forests, etc. ...	22,145	23,500	24,754	29,100
Live-stock, Stores, Tools and Plant.	Live-stock, stores, tools and plant	1,774	2,200	2200	2,000
	Total Live-stock, Stores, Tools and Plant ...	1,774	2,200	2,200	2,000
Organization, improvement and extension of forests.	Organisation, improvement and extension of forests ...	14,137	12,400	12,400	10,550
	Total Organization, Improvement and Extension of Forests	14,137	12,400	12,400	10,550

DETAILED ACCOUNT NO. 10 (1)—FORESTS—CONSERVANCY AND WORKS--concluded

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Communications and Buildings.	Communications and Buildings	29,157	30,250	50	29,150
Suspense ...	Suspense—Works advances	—400	—200	—200	—200
Miscellaneous ...	Miscellaneous	2,670	2,600	2,600	2,600
	Total Miscellaneous ...	2,670	2,600	2,600	2,600
Exploitation of Shisham trees.	Establishment —				
	Pay of Officers	100	...	...	...
	Pay of Establishment	4,759	4,700	4,940	5,130
	Travelling Allowance	227	300	400	400
	Contingencies	1,425	1,000	1,800	1,500
	Total Establishment ...	6,511	6,000	7,140	7,030
	Machinery and Tools	502	...	...	...
	Felling, logging and loading, etc.	20,405	20,000	1,860	14,040
	Labour at factory	...	...	...	...
	Payment of Royalty to Irrigation Department	28,523	16,000	9,920	11,800
	Repairs to Canal Roads	...	500	1,600	400
	Miscellaneous	2,173	1,500	1,500	1,500
	Total Exploitation of Shisham trees ...	58,314	44,000	14,980	34,770
	Total Conservancy and Works ...	1,73,218	1,70,750	1,52,604	1,66,070

DETAILED ACCOUNT NO. 10-(2)—FORESTS—ESTABLISHMENT

SUMMARY		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	*Charged* ...	*42,498*	*42,900*	*41,090*	*42,180*
	Voted ...	**20,728**	**19,300**	**17,420**	**21,670**
Pay of Establishment ...	...	**87,321**	**91,350**	**91,350**	**91,410**
Allowances and Honoraria ...	*Charged* ...	*4,570*	*5,000*	*3,900*	*4,500*
	Voted ...	**24,664**	**23,800**	**24,230**	**20,890**
Contingencies ...	...	**19,378**	**17,900**	**19,900**	**18,100**
Grants-in-aid, Contributions, etc.—(*Charged*)	...	*1,800*	*1,200*	*1,200*	*1,200*
Charges payable to other Governments, Departments, etc.	*Charged* ...	...	*3,000*	*3,000*	*3,000*
	Voted ...	**3,000**	...	...	...
Total Establishment	...	**2,03,959**	**2,04,550**	**2,02,090**	**2,02,950**
	Charged ...	*48,868*	*52,100*	*49,190*	*50,880*
	Voted ...	**1,55,091**	**1,52,450**	**1,52,900**	**1,52,070**

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Pay of Officers ...	2	2	1 Conservator (Rs. 1,750—100—2,150) and 1 Deputy Conservator (Rs. 325—1,350)—(*Charged*). Working Plan Officer (*Charged*) ...	*42,027*	*42,700*	*41,110*	*41,980*
	2	2	Extra Assistant Conservators (Rs. 250—25—750 plus special pay of Rs. 50 per mensem each).	17,318	17,700	16,470	16,770
			Appointment of one Provincial Forest Service Officer at Rs. 300 per mensem (Voted)	..	..	..	**3,300**
			Leave salary ... *Charged* ..	*471*	*200*	*200*	*200*
			Voted ...	3,410	1,600	1,600	1,600
			Total Pay of Officers... *Charged*	*42,498*	*42,900*	*41,310*	*42,180*
			Voted ...	20,728	19,300	18,070	21,670
Pay of Establishment.	16	19	Forest Rangers 1 (Rs. 200), 1 (Rs. 150), 7 (Rs. 100), 1 (Rs. 80) and 2 (Rs. 68) and Deputy Rangers 1 (Rs. 60), 3 (Rs. 50) and 3 (Rs. 45).				
	176	182	Foresters and Forest Guards (at rates varying from Rs. 16 to Rs. 40).	81,749	85,450	85,450	85,520
	18	23	Superintendent and clerks 1 (Rs. 250—10—350), 1 (Rs. 100—8—200), 5 (Rs. 75—5—125) and 16 (Rs. 40—2—90).				
	15	16	Servants 1 (Rs. 18) and 15 (Rs. 14 each) ...				
			Temporary establishment ...	5,572	3,900	3,900	3,890
			Leave salary ...	...	2,000	2,000	2,000
			Deduct—Probable Savings ...	...	...	...	...
			Total Pay of Establishment ...	87,321	91,350	91,350	91,410

DETAILED ACCOUNT No. 10 (2)—FORESTS—ESTABLISHMENT—*concluded*

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling Allowance ... { *Charged* ...	4,420	5,000	3,900	4,500
	{ Voted ...	16,435	15,000	15,350	15,000
	Travelling Allowance for Provincial Forest Service Officer (Voted)	...	...	...	**1,650**
	Training of two Government stipendiary students at the Forest College, Dehra Dun.	4,1	4,600	4,600	100
	Other allowances ... { *Charged* ...	151	...	...	...
	{ Voted ...	4,121	4,300	4,280	4,140
	Total Allowances and Honoraria ..	29,235	28,900	28,130	25,390
	Charged ...	4,571	5,000	3,900	4,500
	Voted ...	24,664	23,900	24,230	20,890
Contingencies ...	Miscellaneous (Contingencies)	19,378	17,900	19,900	17,900
	Contingencies	...	...	.	**—200**
	Total Contingencies ...	19,378	17,900	19,900	18,100
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. – *Charged.* Contribution for passages of Working Plan Officer—*Charged.*	1,800	1,200	1,200	1,200
	Total Grants-in-aid, Contributions, etc. ...	1,800	1,200	1,200	1,200
Establishment Charges payable to other Governments, Departments, etc.	Contribution to the Punjab Government to cover the charges for administrative work done by officers of the Punjab Forest Department on behalf of North-West Frontier Province Government { *Charged* ...	...	3,000	3,000	3,000
	{ Voted ...	3,000	...	...	...
	Total Establishment Charges payable to other Governments, Departments, etc. { *Charged* ...	...	3,000	3,000	3,000
	{ Voted ...	3,000	...	...	...

DETAILED ACCOUNT No. 10 (3)—FORESTS—CHARGES IN ENGLAND.

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	CHARGES IN ENGLAND. *High Commissioner.*	Rs.	Rs.	Rs.	Rs.
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay ... { *Charged* ...	5,429	5,840	11,520	11,520
	{ Voted ...	...	5,200	5,200	...
Sterling Overseas Pay.	Sterling overseas pay—*Charged*	7,877	6,160	7,320	7,840
	Total Charges in England ...	13,306	17,200	24,040	19,360
	Charged ...	13,306	12,000	18,840	19,360
	Voted			5,200	...

Grant No. 5

REGISTRATION

Voted Rs. 11,000

Total Rs. 11,000

MAJOR HEAD : 11—REGISTRATION

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
REGISTRATION					
District charges	11-A	11,247	10,350	11,190	11,167
Rounding	...	...	—350	—190	—167
Total Registration (voted) ...	...	11,247	10,000	11,000	11,000

DETAILED ACCOUNT No. 11-A—REGISTRATION—DISTRICT CHARGES

Primary units of appropriation	Number 1938-39	Number 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.			**Appointment of a Paid Sub-Registrar, Peshawar** ...	...	...	...	**1,200**
	1	1	Naib Tahsildar, Rs. 100	8,520	1,020	1,435	1,020
	12	12	Clerks 3 (Rs. 40—2—90) and 9 (Rs. 30—1½—60/2—70)		6,200	7,055	6,507
	5	5	Servants (Rs. 14 each)		840	840	840
			Leave salary...		370	400	400
			Total Pay of Establishment ...	8,520	8,430	9,730	9,967
Allowances and Honoraria.			Commission to Sub-Registrars	720	720	60	...
			Travelling and other allowances	1,152	1,000	1,200	1,000
			Total Allowances and Honoraria ...	1,872	1,720	1,260	1,000
Contingencies ...			Contract contingencies	855	200	200	200
			Total District Charges ...	11,247	10,350	11,190	11,167

Grant No. 6

CHARGES ON ACCOUNT OF MOTOR VEHICLES ACT

Voted Rs. 15,000

Total Rs. 15,000

MAJOR HEAD : 12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACT

Head of Departments { *Home Secretary* / *Inspector-General of Police* }

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Charges of collection	12-A	12,577	15,345	15,887	10,197
Inspection of Motor Vehicles	12-B	...	...	...	5,275
Rounding	...	...	−345	+113	−472
Total ...	...	12,577	15,000	16,000	15,000

DETAILED ACCOUNT NO. 12-A—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACT—CHARGES OF COLLECTION

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			Through Home Secretary.				
Pay of Establishment.	6	...	Head Constables for the registration of motor vehicles and collection of license fees in the grade of Rs. 30—1—35 plus Frontier Allowance at Rs. 5 and Special Pay at Rs. 20 per mensem each.	4,231	4,300	4,700	...
			STAFF FOR THE COLLECTION OF MOTOR TAX.				
	13	9	5 Clerks Rs. (70—5—125) and four Moharrirs Rs. (30—1½—60/2—70).	5,830	8,500	8,880	8,947
	...	5	5 Servants at Rs. 11 per mensem each ...				
			Total Pay of Establishment ...	10,061	12,800	13,580	8,947
Allowances and Honoraria.			House Rent Allowance	...	480	340	...
			Other Allowances	753	710	512	550
			Travelling Allowance	116	150	100	100
			Total Allowances, Honoraria, etc. ...	869	1,340	952	650
Contingencies			Clothing	986	105	105	...
			Foot Equipment	661	1,100	1,250	...
			Contingencies	...	...	...	600
			Total Contingencies ...	1,647	1,205	1,355	600
			Total Charges of Collection ...	12,577	15,345	15,887	10,197

DETAILED ACCOUNT No. 12-B—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACT—INSPECTION OF MOTOR VEHICLES

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			Through Police Department.				
Pay of Establishment.	...	6	Head Constables for the registration of motor vehicles and collection of license fees in grade of Rs. 30—1—45 plus Frontier Allowance at Rs. 5 and Special Pay at Rs. 20 per mensem each.	...	...	...	4,390
			Total Pay of Establishment ..	...	...	...	4,390
Allowances and Honoraria.			House Rent Allowance	...	...	...	480
			Travelling allowance	...	..	...	100
			Total Allowances, Honoraria, etc. ..	...	...	...	580
Contingencies ...			Contingencies	...	...	...	200
			Grant to Police Clothing and Equipment Fund ...	...	...	...	105
			Total Contingencies ...	...	...	...	305
			Total Inspection of Motor Vehicles ...	...	..	...	5,275

N. B.—Charges on account of Collection and Inspection of motor vehicles have been separated with effect from 1939-40 vide Comptroller's letter No. Cent. H-7 (5) 3125/1/42, dated the 11th February 1939.

Grant No. 7

MAJOR HEAD : —OTHER TAXES AND DUTIES—ENTERTAINMENS TAX—
CHARGES UNDER THE ELECTRICTIY ACTS.

Voted Rs. 1,000 ; *Charged Rs. 3,000*

Total Rs. 4,000

Head of Departments : *Entertainment Tax—Revenue and Divisional Commissioner North-West Frontier Province.*
Electric Inspector—Superintending Engineer Electricity and Deputy Secretary to Government, North-West Frontier Province (Electricity).

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Entertainment Tax	**13-A**	...	**5,000**	**2,000**	**1,000**
Inspection and Tests—Electric Inspector (*Charged*) ...	**13-B**	...	...	...	*2,600*
Rounding	...	...	...	...	**+400**
Total ...	...	...	**5,000**	**2,000**	**4,000**
Charged ..		...	...	...	*3,000*
Voted ..	...		**5,000**	**2,000**	**1,000**

DETAILED ACCOUNT No. 13-A.—CHARGES FOR THE COLLECTION OF OTHER TAXES AND DUTIES—ENTERTAINMENT TAXES.

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment	...	...	...	...	...
Allowances and Honoraria	...	...	...	...	...
Contingencies	...	...	5,000	2,000	1,000
Total ..	...	...	5,000	2,000	1,000

DETAILED ACCOUNT No. 13-B.—INSPECTION AND TESTS—ELECTRIC INSPECTOR

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	ELECTRIC INSPECTOR.				
Pay of Officers ..	Special pay to Electric Inspector (*Charged*) ...	...	...	...	*1,800*
Allowances and Honoraria.	Travelling Allowance (*Charged*) ...	...	..	...	*800*
	Total Electric Inspector (*Charged*) ..	...	...	...	*2,600*

Grant No. 8

IRRIGATION WORKS (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES).

Voted Rs. 6,20,000 *Charged Rs. 18,000*

Total Rs. 6,38,000

MAJOR HEAD XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKING EXPRESES.
MAJOR HEAD 17—INTEREST ON DEBT.
MAJOR HEAD 18—OTHER REVENUE EXPNDITURE, FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.
MAJOR HEAD 18—OTHER REVENUE FXPENDITURE FINANCED FROM ORDINARY REVENUES—B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF CIVIL OFFICERS.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province and Secretary to Government North-West Frontier Province, Development Departments.

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
GENERAL SUMMARY.				
XVII—Irrigation—Working Expenses	3,59,121	3,96,000	4,07,800	3,63,000
17—Interest on Debt (*Charged*)	*12,645*	*18,000*	*17,000*	*18,000*
18—Irrigation, Navigation, Embankment, etc.—				
A—Irrigation Works in charge of Public Works Officers ...	30,731	86,000	64,200	54,200
A—Irrigation Works in charge of Civil Officers	20,011	35,000	40,000	70,000
B—Navigation, Embankment and Drainage Works ...	77,704	1,97,000	1,25,000	1,33,500
Rounding Voted ...	..	..	..	—700
Total ...	5,00,212	7,32,000	6,54,000	6,38,000
Charged ...	*12,645*	*18,000*	*17,000*	*18,000*
Voted ...	4,87,56	7,14,000	6,37,000	6,20,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—Working Expenses

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Summary by Minor Heads					
Extensions and Improvements		**52,588**	**77,400**	**77,400**	**61,000**
Maintenance and Repairs ..		**3,13,168**	**3,11,000**	**3,40,500**	**3,05,000**
Tools and Plant . ..	**C**	**6,930**	**7,996**	...	...
Suspense	**D**	**—13,565**	**—500**	**—10,100**	**—3,000**
Charges in England	**E**	...	..	...	...
Rounding	...	...	**+104**	...	...
Total XVII—Irrigation—Working Expenses ...	...	**3,59,121**	**3,96,000**	**4,07,800**	**3,63 000**

TOTAL FIGURES UNDER MAJOR HEAD—XVII—IRRIGATION—WORKING EXPENSES

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Works	3,59,121	3,96,000	4,07,800	3,63,000
Establishment and Pensionary Charges, vide pages 71—72	5,37,202	5,81,090	4,83,848	4,49,141
Total ...	8,96,323	9,77,090	8,91,648	8,12 141
Productive	3,14,860	3,61,786	3,40,844	2,96,434
Unproductive	5,81,463	6,15,304	5,50,804	5,15,707
Charged	*1,07,862*	*1,20,200*	*88,094*	*72,141*
Voted	7,88,461	8,56,890	8,03,554	7,40,000

Detailed Account No. XVII-A—Irrigation, Navigation, etc.—Working Expenses—Extensions and Improvements

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	2,787	6,400	6,400	4,000
Kabul River Canal	13,272	17,000	17,000	17,000
Replacing roof and providing pucca floors in Mills in Head Section, Kabul River Canal.	...	10,000	10,000	...
Unproductive—				
Upper Swat Canal	10,600	14,000	1[illegible],000	10,000
Paharpur Perennial Canal	25,929	12,000	12,000	12,000
Remodelling Drainage Crossing at R. D. 15045 near Girsal, Paharpur Canal	...	18,000	...	18,000
Remodelling Kot Hafiz Distributory and other important and urgent works of extensions and improvements.	..	..	**18,000**	...
Total ...	52,588	77,400	77,400	61,000

Detailed Account No. XVII-B—Irrigation, Navigation, etc.—Working Expenses—Maintenance and Repairs

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Productive—				
Lower Swat Canal	71,833	85,000	81,800	72,000
Kabul River Canal	43,508	40,000	42,500	41,000
Unproductive—				
Upper Swat Canal	1,50,881	1,53,000	1,52,700	1,45,000
Paharpur Perennial Canal	46,946	48,000	63,500	47,000
Deduct lump sum cut made by the Finance Department ...	...	—15,000	...	...
Total ...	3,13,168	3,11,000	3,40,500	3,05,000

Detailed Account No. XVII-C—Irrigation, Navigation, etc.—Working Expenses—Tools and Plant

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Productive—				
Lower Swat Canal	1,255	1,956	...	...
Kabul River Canal	709	1,210	...	...
Unproductive—				
Upper Swat Canal	2,850	3,550	...	...
Paharpur Perennial Canal	2,116	1,280	...	...
Total ..	6,930	7,996	...	...

Detailed Account No. XVII-D—Irrigation, Navigation, etc.—Working Expenses—Suspense

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Productive—				
Lower Swat Canal	—1,717	...	—6,500	—2,000
Kabul River Canal	—4,253	...	...	...
Unproductive—				
Upper Swat Canal	—7,595	500	—3,600	—1,000
Paharpur Perennial Canal	...	...	...	...
Total ...	—13,565	—500	—10,100	—3,000

Detailed Account No. XVII-E—Irrigation, Navigation, etc.—Working Expenses—Charges in England

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Productive—Stores— *High Commissioner for India.*				
Kabul River Canal	...	...	...	...
Total ...	...	...	...	...

17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Charged	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	*74*	*100*	*100*	*100*
Kabul River Canal	...	*300*	*60*	*370*
Unproductive—				
Upper Swat Canal	*730*	*1,400*	*1,500*	*2,300*
Paharpur Canal	*11,841*	*16,400*	*15,000*	*15,400*
Total ...	*12,645*	*18,200*	*6*	*18,170*
Rounding	...	*—200*	*+340*	*—170*
Total ...	*12,645*	*18,000*	*17,000*	*18,000*

18—OTHER IRRIGATION EXPENDITURE FINANCED FROM ORDINARY REVENUE— A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
A—IRRIGATION WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	Rs.	Rs.	Rs.	Rs.
Civil Canals				
Extensions and Improvements	18,868	20,000	20,000	27,000
Extension of Shabkadar Branch	...	40,000	...	...
Remodelling Kot Azam Regulator into a distributory	...	...	**16,685**	...
Remodelling of Waran Canal...	...	20,000	20,000	20,000
Maintenance and Repairs	57,052	58,000	58,000	58,000
Tools and Plant	1,564	1,000	...	...
Grants-in-aid	**2,750**	...	..	...
Suspense	—1,099	...	..	...
Other Charges	4,931	5,400	5,200	5,200
Deduct contributions from local bodies	—53,335	—58,000	—55,700	—56,000
Rounding	...	—400	+15	..
Total 18-A—Irrigation ...	30,731	86,000	64,200	54,200

TOTAL FIGURES UNDER MAJOR HEAD—18-A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Works	30,731	86,000	64,200	54,200
Establishment and Pensionary Charges, vide pages 71—72 ...	1,18,528	1,26,030	1,37,980	1,28,851
Total ...	1,49,259	2,12,030	2,02,180	1,83,051
Charged	*23,959*	*26,050*	*25,116*	*20,697*
Voted	1,25,300	1,85,980	1,77,064	1,62,354

18—OTHER IRRIGATION EXPENDITURE FINANCED FROM ORDINARY REVENUE —WORKS IN CHARGE OF CIVIL OFFICERS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			A—IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
			Works for which neither Capital nor Revenue Accounts are kept—Works in charge of Civil Officers.				
Works ...			Works	10,537	15,000	15,000	15,000
			Expenditure on village irrigation channels met from the deposit account of the grant of economic development and improvement of rural areas.	...	10,900	14,683	45,683
			Total Works ...	10,537	25,900	29,683	60,683
Pay of Establishment.	8	8	Canal Naib Tahsildars 1 (Rs. 100), 2 (Rs. 85) and Kanungos 2 (Rs. 40) and 3 (Rs. 34).	6,120	5,424	5,424	5,424
	3	3	Servants at Rs. 14 per mensem each ...		504	504	504
			Leave salary		200	600	200
			Total Pay of Establishment ...	6,120	6,128	6,528	6,128
Allowances and Honoraria.			Travelling Allowance	2,910	3,000	3,000	3,000
			Other Allowances				
			Total Allowances and Honoraria ...	2,910	3,000	3,000	3,000
Contingencies ...			Contingencies	444	400	400	400
			Total Contingencies ...	444	400	400	400
			Rounding	...	−428	+389	−211
			Total A—Irrigation Works in Charge of Civil Officers ...	20,011	35,000	40,000	70,000

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1937-38	Budget. Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
Works for which neither Capital nor Revenue Accounts are kept.				
Extensions and improvements	29,855	30,000	30,000	30,000
Improving and Extending the Amankot Drainage Scheme ...	...	1,20,000	50,000	58,500
Maintenance and repairs	33,053	40,000	40,000	40,000
Tools and plant	1,062	1,500	...	...
Suspense	13,734	5,000	5,000	5,000
Rounding	...	+500	...	...
Total B—Navigation, Embankment, etc. ...	77,704	1,97,000	1,25,000	1,33,500

TOTAL FIGURES UNDER MAJOR HEAD 18-B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Works	77,704	1,97,000	1,25,000	1,33,500
Establishment and Pensionary Charges, vide pages 71—72 ...	98,216	64,510	1,26,678	1,57,680
Total ...	1,75,920	2,61,510	2,51,678	2,91,180
Charged	*19,854*	*13,410*	23,064	25,325
Voted	1,56,066	2,48,100	2,28,614	2,65,855

Grant No. 9

IRRIGATION (CAPITAL)

Voted Rs. 64,000

Total Rs. 64,000

MAJOR HEAD : 19—CONSTRUCTION OF CAPITAL IRRIGATION WORKS FINANCED FROM ORDINARY REVENUE, AND

68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS NOT CHARGED TO REVENUE (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES)

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
19—Construction of Capital Irrigation Works financed from Ordinary Revenue.	...	...	...	**63,800**
68—Construction of Capital Irrigation Works not charged to Revenue.	**14,385**	**46,000**	**18,600**	...
Rounding ...	...	...	...	**+200**
Total ...	**14,385**	**46,000**	**18,600**	**64,000**

19—CONSTRUCTION OF CAPTIAL IRRIGATION WORKS FINANCED FROM ORDINARY REVENUES

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Works	19 (A)	..	..	..	63,800
Tools and Plant	19 (B)	..	..	..	..
Suspense	19 (C)	..	..	..	..
Deduct—**Recoveries on Capital Account** ..	..	..	..	..	..
Rounding..	..	..	..	..	..
Total ..	..	..	..	..	63,800
Charged ..	..	..	..	..	..
Voted ..	..	..	..	..	63,800

TOTAL FIGURES UNDER MAJOR HEAD "19—CONSTRUCTION OF CAPITAL IRRIGATION WORKS FINANCED FROM ORDINARY REVENUES"

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Works	..	..	..	63,800
Establishment and Pensionary charges vide pages 71—72 ..	..	..	..	19,628
Total ..	..	..	..	83,428
Charged ..	..	..	..	3,149
Voted ..	..	..	..	80,279

DETAILED ACCOUNT No. 19-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—WORKS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs	Rs.	Rs.
Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	21,700
Unproductve—				
Upper Swat Canal	..	..	..	13,000
Reconstruction of Establishment quarters in the Rest House Compound at Shahbaz Garhi	..	..	..	**5,400**
Paharpur Perennial Canal	..	..	..	23,700
Total ..	..	..	..	63,800

DETAILED ACCOUNT No. 19-B—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—TOOLS AND PLANT

Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	..	..
Paharpur Perennial Canal	..	..	..	..
Total ..	..	..	..	..

DETAILRD ACCOUNT No. 19-C—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—SUSPENSE

Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	..	..
Paharpur Perennial Canal	..	..	..	..
Total ..	..	..	..	..

68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS NOT CHARGED TO REVENUE.

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Works	**68 (A)**	**63,364**	**45,500**	**18,600**	...
Tools and Plant	**68 (B)**	**1,611**	**1,000**	...	...
Suspense		**—50,530**	...	...	...
Deduct—**Recoveries on Capital Account**	...	**—60**	...	...	...
Rounding	...	...	**—500**	...	...
Total ...	...	**14,385**	**46,000**	**18,600**	...
Charged ...	...	...	...	...	...
Voted ...	...	**14,385**	**46,000**	**18,600**	...

TOTAL FIGURES UNDER MAJOR HEAD "68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS, ETC."

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Works	14,385	46,000	18,600	...
Establishment and Pensionary charges vide pages 71—72	29,874	34,770	11,381	...
Total ...	44,259	80,770	29,981	...
Charged ...	*9,040*	*7,040*	*2,076*	...
Voted ...	**35,219**	**73,730**	**27,905**	...

DETAILED ACCOUNT NO. 68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—WORKS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	...	...	...	...
Kabul River Canal	...	2,500	...	...
Unproductive—				
Upper Swat Canal	14,442	15,000	8,700	...
Reconstruction of establishment quarters in the Rest House Compound at Shahbaz Garhi.	...	...	**5,600**	...
Paharpur Perennial Canal	48,922	28,000	4,300	...
Total ...	63,364	45,500	18,600	...

DETAILED ACCOUNT NO. 68-B—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—TOOLS AND PLANT

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Productive—				
Lower Swat Canal	...	..	...	...
Kabul River Canal	...	100	...	...
Unproductive—				
Upper Swat Canal	190	300	...	...
Paharpur Perennial Canal	1,421	600	...	...
Total ...	1,611	1,000	...	...

DETAILED ACCOUNT NO. 68-C—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—SUSPENSE

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Productive—				
Lower Swat Canal	...	...	...	...
Kabul River Canal	...	...	...	...
Unproductive—				
Upper Swat Canal	...	...	...	...
Paharpur Perennial Canal	—50,530	...		
Total ...	—50,530	...	...	...

Grant No. 10

ESTABLISHMENT AND PENSIONARY CHARGES OF THE PUBLIC WORKS DEPARTMENT

Voted Rs. 9,75,000 ; *Charged Rs. 2,34,000*

Total Rs. 12,09,000

Head of Department—Chief Engineer and Secretary to Government, N.-W. F. P., Public Works Department

		Detailed Account No.	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY			Rs.	Rs.	Rs.
Establishment Charges	*Charged*		*2 98,000*	*2,51,000*	*2,25,000*
	Voted ...	...	**9,53,000**	**9,32,000**	**9,42,000**
	Total ..	...	**12,51,000**	**11,83,000**	**11,67,000**
Pensionary Charges ...	*Charged* ...		*17,700*	*9,500*	*8,812*
	Voted ...		**34,800**	**29,687**	**32,938**
	Total ...	...	**52,500**	**39,187**	**41,750**
Rounding	*Charged* ...	...	*+ 300*	*+ 500*	*+ 188*
	Voted ...	...	**+ 200**	**+ 313**	**+ 62**
	Total ...	...	**13,04,000**	**12,23,000**	**12,09,000**
	Charged ...	...	*3,16,000*	*2,61,000*	*2,34,000*
	Voted ...	...	**9,88,000**	**9,62,000**	**9,75,000**
Distribution of Establishment charges between Irrigation and Civil Works :—					
Irrigation Department	*Charged* ...	A	*1,49,000*	*1,28,850*	*1,12,500*
	Voted ...		**6,04,900**	**5,91,850**	**6,01,050**
	Total ..	...	**7,53,900**	**7,2 0,700**	**7,13,550**
Civil Works ...	*Charged* ...	...	*1,49,000*	*1,28,850*	*1,12,500*
	Voted ...		**3,48,100**	**3,32,450**	**3,40,950**
	Total ...	...	**4,97,100**	**4,61,300**	**4,53,450**

A—DISTRIBUTION OF ESTABLISHMENT CHARGES OVER VARIOUS IRRIGATION HEADS ON PRO-RATA BASIS

XVII – Irrigation—Working Expenses—				
	Charged ...	*1,07,500*	*82,045*	*66,900*
	...	4 36,090	3,76,845	3,57,400
	Tota l ...	5,43,590	4,58,890	4,24,300
18-A—Irrigation Works—				
	Charged ...	*23,300*	*23,391*	*19,194*
	Voted ...	94,380	1,07,479	1,02,540
	Total ...	1,17,680	1,30,870	1,21,734
18-B—Irrigation—				
	Charged ...	*12,000*	*21,480*	*23,486*
	Voted ...	48,400	98,665	1,25,485
	Total ...	60,400	1,20,145	1,48,971
68 – Irrigation Capital Expenditure not charged to Revenue				
	Charged ...	*6,200*	*1,934*	...
	Voted ...	26,030	8,861	...
	Total ...	32,230	10,795	...
19—Irrigation Capital Expenditure charged to Revenue—				
	Chaeged ...	...	...	2,920
	Voted ...	...	..	15,625
	Total ...	...	...	18,545
Total Establishment Charges of Irrigation Department	...	7,53,900	7,20,700	7,13,550
	Charged ...	*1,49,000*	*1,28,850*	*1,12,500*
	Voted ..	6,04,900	5,91,850	6,01,050

B—DISTRIBUTION OF PENSIONARY CHARGES OVER VARIOUS IRRIGATION HEADS ON PRO-RATA BASIS

		Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.
XVII—Irrigation—Working Expenses—				
	Charged ...	*12,70*	*6,049*	*5,241*
	Voted ...	24,800	18,909	19,600
	Total ...	37,500	24,958	24,841
18-A—Irrigation Works—				
	Charged ...	*2,750*	*1,725*	*1,503*
	Voted ...	5,600	5,385	5,614
	Total ...	8,350	7,110	7,117
18-B—Irrigation—				
	Charged ...	*1,410*	*1,584*	*1,839*
	Voted ...	2,700	4,949	6,870
	Total ...	4,110	6,533	8,709
68—Irrigation Capital Expenditure not charged to Revenue—				
	Charged ...	*840*	*142*	...
	Voted ...	1,700	444	...
	Total ...	2,540	586	...
19—Irrigation Capital Expenditure Charged to Revenue—				
	Charged ...	...	...	*229*
	Voted ...	...	...	854
	Total ...	...	...	1,083
	Grand Total ...	52,500	39,187	41,750
	Charged ...	*17,700*	*9,500*	*8,812*
	Voted ...	34,800	29,687	32,938

DETAILS OF ESTABLISHMENT CHARGES OF PUBLIC WORKS DEPARTMENT

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			DIRECTION. *Office of Chief Engineer.*				
Pay of Officers.	1	1	Chief Engineer (Rs. 2,750—125—3,000 plus special pay Rs. 250) (*Charged*).				
	1	1	Personal Assistant (Rs. 625—50—1,375 plus special pay Rs. 150) and language pay Rs. 100 per mensem (*Charged*).	*50,080*	*55,000*	*55,500*	*56,000*
	1	1	Registrar (Rs. 350—20—450) Voted ...	2,363	5,800	7,100	4,700
			Total Pay of Officers ... *Charged* ...	*50,080*	*55,000*	*55,500*	*56,000*
			Voted ...	2,363	5,800	7,100	4,700
Pay of Establishment.	19	19	Clerks 3 (Rs. 200—10—300) plus special pay at Rs. 50 per mensem, 3 (Rs. 120—10—200), 2 (Rs. 75—5—150), 8 (Rs. 45—3—105), 1 Stenographer (Rs. 60—5—120/10—200), 1 Draftsman (Rs. 120—10—200) plus special pay Rs. 30 per mensem, 1 Draftsman (Rs. 40—2—50) plus special pay Rs. 17.	39,761	35,300	37,300	31,300
	7	7	7 Servants (Rs. 14—25) ...				
	3	3	Temporary establishment—3 Servants (Rs. 14—25) ...				
			Total Pay of Establishment ...	39,761	35,300	37,300	31,300

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Allowances, and honoraria.			Travelling allowance ... ... *Charged* ...	*4,801*	*4,200*	*3,200*	*3,200*
			Voted ...		700	900	700
			Hill and hill journey allowances ... *Charged* ...	5,167	...	...	...
			Voted ...		...	...	2,000
			Other allowances		700	700	700
			Total Allowances and Honoraria ...	9,968	5,600	4,800	6,600
			Charged	*4,801*	*4,200*	*3,200*	*3,200*
			Voted	5,167	1,400	1,600	3,400
Contingencies.			Contingent charges	11,612	12,000	9,250	9,300
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc. (*Charged*).	*600*	*1,200*	*600*	*125*
			Contribution to Central Board of Irrigation	2,750	...	2,750	2,750
Deduct Establishment Charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Hydro-Electric Schemes—				
			Charged ...	*—4,178*	*—3,800*	*—1,300*	...
			Voted ...	—3,465	—3,600	—1,140	...
			Total Office of Chief Engineer ...	1,09,491	1,07,500	1,14,860	1,10,775
			Charged ...	*51,303*	*56,600*	*58,000*	*59,325*
			Voted ...	58,188	50,900	56,860	51,450
			SUPERINTENDING ENGINEERS				
Pay of Officers.	2	2	Superintending Engineers (Rs. 1,750—100—2,150) (*Charged*)	*51,318*	*47,700*	*43,100*	*49,100*
	1	1	Temporary Assistant Engineer (Voted) ...	2,717	2,900	720	...
			Total Pay of Officers ...	54,035	50,600	43,820	49,100
			Charged ...	*51,318*	*47,700*	*43,100*	*49,100*
			Voted ...	2,717	2,900	720	...
Pay of Establishment.	26	28	Clerks 2 (Rs. 200—10—300), 2 (Rs. 120—10—200), 4 (Rs. 75—5—150), 14 (Rs. 45—3—105), 2 (Rs. 60—5—120/10—200), 2 Draftsmen (Rs. 120—8—200), 2 (Rs. 80—4—140).	31,880	36,000	33,200	4,300
	11	10	1 Temporary Draftsman (Rs. 40-2-90) and Servants 9 (Rs. 14-25).				
			Total Pay of Establishment ...	31,880	36,000	33,200	34,300
Allowances and Honoraria.			Travelling allowance ... ... *Charged* ...	*6,749*	*5,000*	*5,000*	*5,000*
			Voted ...	2,477	1,800	1,600	1,600
			Other allowances		1,000	1,000	1,000
			Cost of passages (*Charged*)	...	...	*3,760*	...
			Total Allowances and Honoraria ...	9,226	7,800	11,360	7,600
			Charged ...	*6,749*	*5,000*	*8,760*	*5,000*
			Voted ...	2,477	2,800	2,600	2,600
Contingencies			Contingencies	9,800	8,500	9,600	8,500
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc. (*Charged*).	...	*1,200*	...	...
Deduct Establishment charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Hydro-Electric Schemes. *Charged* ...	...	...	...	...
			Voted ...	...	...	...	...
			Total Superintending Engineers ...	1,04,941	1,04,100	97,980	99,500
			Charged ...	*58,067*	*53,900*	*51,860*	*54,100*
			Voted ...	46,874	50,200	46,120	45,400
			Total Direction ...	2,14,432	2,11,600	2,12,840	2,10,275
			Charged ...	*1,09,370*	*1,10,500*	*1,09,860*	*1,13,425*
			Voted ...	1,05,062	1,01,100	1,02,980	96,850

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

	Numbers 1938-39	Numbers 1939-40		Actuals,	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			EXECUTIVE.				
Pay of Officers.	9	9	Executive and Assistant Executive Engineers at Rs. 625—50—1,375. — *Charged* ...	1,05,472	90,000	50,400	36,100
			Voted	} 1,10,526	1,05,300	1,10,200	1,23,000
	17	17	Assistant Engineers (Rs. 250—20—750) (Voted) ...				
	13 {	1	Temporary Assistant Engineer (Rs. 250—20—740) (Voted)				
		4	Temporary Apprentice Engineers (Rs. 200—20 250) (Voted)				
		1	**Pay of Sub-Divisional Officer, Peshawar, Buildings and Roads Sub-Division at Rs. 250—20—750.**	...	...	...	**3,000**
			Deduct probable savings ... — *Charged* ...	...	...	...	...
			Voted ...	...	...	...	...
			Total Pay of Officers ...	2,15,998	1,95,300	1,60,600	1,62,100
			Charged ...	1,05,472	90,000	50,400	36,100
			Voted ...	1,10,526	1,05,300	1,10,200	1,26,000
Pay of Establishment.	149	215	Overseers 42 (Rs. 80—7—255), Sub-Overseers 28 (Rs. 60—½—120), Draftsmen 8 (Rs. 120—8—200), 7 (Rs. 80—4—140), 10 (Rs. 40—2—90), Clerks 8 (Rs. 120—10—200), 16 (Rs. 75—5—150), 61 (Rs. 45—3—105), Accountants 8, Signallers 7 (Rs. 40—3—64), 17 (Rs. 30—1—45), Artificers 3 (Rs. 45—1—75)	} 2,83,576	3,16,900	} 2,98,000	2,84,872
			Temporary establishment—Overseers 6 (Rs. 80—7—255), Clerks 3 (Rs. 45—3—105), Signallers 3 (Rs 30—1—45), Tracers 10 (Rs. 40—2—90), Store-keepers 8 (Rs. 40—3—64), Artificers 4 (Rs. 45—1—75).				
			Watch and ward establishment				
			Leave salary				
			Pay of Establishment for the Peshawar Buildings and Roads Sub-Division :— One Clerk at Rs. 45—3—90/3—105, 2 Overseers at Rs. 80—7—255 each aud 1 peon at Rs. 14 per mensem	...	...	...	**2,628**
			Deduct on account of probable savings ...	...	—1,000	...	—1,000
			Total Pay of Establishment ...	2,83,576	3,15,900	2,98,000	2,86,500
Allowances and Honoraria.			Travelling allowance ... — *Charged* ...	20,990	16,100	9,500	8,000
			Voted ...	} 94,943	85,000	96,500	1,00,500
			Travelling allowance for the staff employed in the Peshawar Buildings and Roads Sub-Division. — Voted ...		...	...	**1,500**
			Other allowances ...		3,800	3,800	3,558
			Other allowances for staff employed in the Peshawar Buildings and Roads Sub-Division.	...	...	...	**72**
			Passages (*Charged*)	...	...	4,070	2,900
			Total Allowances and Honoraria ...	1,15,933	1,04,900	1,13,870	1,16,530
			Charged ...	20,990	16,100	13,570	10,900
			Voted ...	94,943	88,800	1,00,300	1,05,630

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Contingencies ...	...	...	Contingencies ...	87,752	83,800	85,000	82,800
			Contingencies for the Peshawar Buildings and Roads Sub-Division.	...	...	...	1,200
			Total Contingencies ...	87,752	83,800	85,000	84,000
Grants-in-aid Contributions, etc.	...	...	Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc.—(*Charged*).	*1,200*	*3,300*	*650*	*475*
			Total Executive ...	7,04,459	7,03,200	6,58,120	6,49,605
			Charged ...	*1,27,662*	*1,09,400*	*64,620*	*47,475*
			Voted ...	5,76,797	5,93,800	5,93,500	6,02,130
			Medical Establishment.				
Pay of Establishment.	...	...	Pay of Establishment ...	3,165	3,700	3,540	3,500
			Total Pay of Establishment ...	3,165	3,700	3,540	3,500
Travelling Allowance.	...	...	Travelling allowance ...	1,976	1,700	1,900	1,900
Contingencies. ...	...	...	Contingencies ...	3,072	3,300	3,300	3,300
Contributions ...	...	...	Contributions for leave salary of Sub-Assistant Surgeons.	201	...	200	200
			Deduct Contribution recoverable from other Governments, Departments, etc.	−3,000	−3,000	−3,000	−3,000
			Total Medical Establishment ...	5,414	5,700	5,940	5,900
			Special Surveys.				
Pay of Establishment.	...	...	Pay of Establishment (Surveyors Rs. 50—5—80) ...	1,017	1,000	1,040	1,080
Allowances and Honoraria.	...	...	Travelling Allowance ...	294	400	360	360
			Total Special Surveys ...	1,311	1,400	1,400	1,440
			Revenue Establishment.				
Pay of Establishment.	13	14	Zilladars 2 (Rs. 200—20—400), 2 (Rs. 120—8—160) and 10 (Rs. 70—4—110).	} 1,45,047	1,51,200	} 1,50,200	} 1,51,000
	35	33	Munshis 3 (Rs. 70—4—110), 3 (Rs. 50—4—90). 7 (Rs. 40—3—64), 20 (Rs. 30—2—40).				
	60	78	Servants ...				
			Temporary Establishment—2 Zilladars, 22 Munshis, 3 Naib Zilladars, 11 Kanungos, 11 Muharrirs, 9 Chalvishtas, 41 peons, one Naib Mirab and 179 Patwaris.				
			Leave salary ...				
			Deduct probable savings ...				
			Total Pay of Establishment ...	1,45,047	1,51,200	1,50,200	1,51,000

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*concluded*

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Fees to Lambardars		86,555	54,600	51,400	54,400
	Travelling allowance			19,000	22,200	19,200
	Other allowances			14,000	14,000	14,000
	Total Allowances and Honoraria ..		86,555	87,600	87,600	87,600
Contingencies ...	Contingencies		17,598	18,000	18,000	21,500
	Total Revenue Establishment ...		2,49,200	2,56,800	2,55,800	2,60,100
Establishment Suspense.	Establishment Suspense ...	*Charged* ..	...	...	...	...
		Voted ...	...	...	...	...
Establishment charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.	*Charged* ...	135	...	350	200
		Voted ...	4,622	2,000	2,850	1,800
Establishment charges recoverable from other Governments, Departments, etc.	*Deduct*—Share of Direction charges charged to the Paharpur Perennial Canal and Malakand Hydro-Electric Schemes.	*Charged* ...	...	..	...	...
		Voted ...	...	...	...	...
	Deduct—Establishment charges recoverable from other Governments, Departments, etc.	*Charged* ...	−11,121	...	...	...
		Voted ...	−43,406	−7,600	−33,000	−35,000
	Total recoverable ...	*Charged* ...	−11,121	...	...	...
		Voted ...	−43,406	−7,600	−33,000	−35,000
	Total Charges in India	Total ...	11,25,046	11,73,100	11,04,300	10,94,320
		Charged ...	2,26,046	2,19,900	1,74,830	1,61,100
		Voted ...	8,99,000	9,53,200	9,29,470	9,33,220
	Charges in England—					
	A.—Secretary of State.					
Leave and Deputation Salary.	Leave and Deputation Salary ...	*Charged* ...	...	...	9,320	...
		Voted ...	...	...	...	...
Sterling Overseas Pay.	Overeas pay	*Charged* ...	...	...	...	...
		Voted ...	...	...	...	..
	Total Secretary of State ...	*Charged* ...	...	...	9,320	...
		Voted ...	...	...	...	
	B.—High Commissioner.					
Leave and Deputation Salary.	Leave and Deputation Salary ...	*Charged* ...	22,242	39,600	42,000	25,120
		Voted ...	−5	...	2,680	8,520
Sterling Overseas Pay.	Overseas pay	*Charged* ...	37,679	38,800	24,560	30,880
		Voted ...	...	...	...	...
	Loss or gain by exchange ...	*Charged* ...	−310	...	...	8,000
	Total High Commissioner ...	*Charged* ...	59,611	78,400	66,560	64,000
		Voted ...	−5	...	2,680	8,520
	Total Charges in England ...		59,606	78,400	78,560	72,520
		Charged ...	59,611	78,400	75,880	64,000
		Voted ...	−5	..	2,680	8,520
	Deduct Expenditure in England ...	*Charged* ...	...	...	..	...
		Voted ...	...	...	.	...
	Rounding ..	*Charged* ...	...	−300	+290	−100
		Voted ...	...	−200	150	+260
	Total Establishment charges of the Public Works Department ...		11,84,652	12,51,000	11,83,000	11,67,000
		Charged ...	2,85,657	2,98,000	2,51,000	2,25,000
		Voted ...	8,98,995	9,53,000	9,32,000	9,42,000

Appropriation No. 11

DEBT SERVICES.

Charged Rs. 1,87,000

Total Rs. 1,87,000

MAJOR HEADS : 22—INTEREST ON DEBT AND OTHER OBLIGATIONS AND 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
(Charged).				
SUMMARY BY MAJOR HEADS				
22—Interest on Debt and other obligations ...	**48,603**	**85,000**	**92,000**	**36,000**
23—Appropriation for Reduction or Avoidance or Debt ...	...	**1,51,000**	**1,51,000**	**1,51,000**
Total ...	**1,48,603**	**2,36,000**	**2,43,000**	**1,87,000**

MAJOR HEAD : 22—INTEREST ON DEBT AND OTHER OBLIGATIONS

Charged—Rs. 36,000

Head of Department :—Secretary to Government, North-West Frontier Province, Finance Department.

(CHARGED) HEADS	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Interest payable to Provincial Loans Fund on—				
(a) Advances on account of Provincial Loan Accounts outstanding on the 18th April 1932.	...	...	...	...
(b) Advances in respect of Irrigation—Capital Expenditure incurred upto the end of 1931-32.	..	...	...	...
Paharpur Perennial Canal Scheme	...	...	...	...
Malakand Hydro-Electric Scheme ...	...			
Total interest payable to the Provincial Loans Fund ...	...	...	...	...
A—INTEREST ON ORDINARY DEBT—RUPEE DEBT.				
Interest on Permanent Loans—				
Interest on 3 per cent. North-West Frontier Province Loan, 1937—52 ...	78,533	1,81,400	1,81,400	1,81,400
Discount on Loans—				
Discount on 3 per cent. North-West Frontier Province Loan, 1937—52 ...	60,456	...	...	...
Other Items—				
Management of Debt	605	1,200	1,210	1,210
Brokerage, Commission, etc.	7,557	...	...	...
Miscellaneons—Advertisement charges, etc.	2,934	...	20	20
Interest on Loans taken from the Central Government ...	22,096	...	...	...
Total—A—Interest on Ordinary Debt ...	1,72,181	1,82,600	1,82,630	1,82,630
B—INTEREST ON UNFUNDED DEBT—				
State Provident Funds :—				
Interest on General Provident Fund ...	65,483	74,000	70,000	74,000
Interest on Contributory Provident Fund	935	300	222	200
Total interest on Unfunded Debt ...	66,418	74,300	70,222	74,200
C—INTEREST ON OTHER OBLIGATIONS.				
Interest on Famine Relief Fund Balances	...	...	...	...
Total interest payable ...	2,38,599	2,56,900	2,52,852	2,56,830
D—TRANSFERS TO OTHER ACCOUNTS.				
Deduct—				
Interest transferred to Commercial Departments :—				
Interest charged to Irrigation	12,645	18,200	17,000	18,000
Interest charged to the capital cost of the Malakand Hydro-Electric Scheme.	77,351	1,53,300	1,44,200	2,02,700
Interest charged to Forests	...	...	..	...
Interest portion of equated payments on account of commuted value of pensions.	...	...		...
Total Deductions ...	89,996	1,71,500	1,61,200	2,20,700
Net ...	1,48,603	85,400	91,652	36,130
Rounding ...	...	—400	+348	—130
Total 22—Interest ...	1,48,603	85,000	92,000	36,000

DEBT SERVICES—REDUCTION OR AVOIDANCE OF DEBT

Charged Rs. 1,51,000

MAJOR HEAD : 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Head of Department —Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
(Charged)	Rs.	R	Rs.	Rs.
Sinking Funds—				
Sinking Fund for the North-West Frontier Province 3 per cent. Loan, 1937-52.	...	*1,51,000*	*1,51,000*	*1,51,000*
Other appropriattons for reduction or avoidance of debt—				
Total amount of equated payments towards repayment of loan from the Provincial Loans Fund.	...	...	...	...
Deduct on account of interest chargeable to the head 22—Interest...	...	...	...	...
Total ...	...	*1,51,000*	*1,51,000*	*1,51,000*

Grant No. 12

GENERAL ADMINISTRATION

Voted Rs. 14,20,000 ; *Charged Rs. 9,56,000*

Total Rs. 23,76,000

MAJOR HEAD : 25—GENERAL ADMINISTRATION

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
A.—Heads of Provinces—					
Salary of the Governor *(charged)*	25-A *(a)*	66,681	66,600	66,600	66,600
Secretarial Staff of the Governor *(charged)* ...	25-A *(b)*	33,169	34,795	35,770	34,678
Staff and Household of the Governor ... *Charged* ...	25-A *(c)*	58,144	52,520	52,305	53,077
Staff and Household of the Governor ... Voted ...	25-A *(c)*	1,481	...	...	...
Sumptuary Allowance *(charged)*	...	5,984	6,000	6,000	6,000
Expenditure from Contract Allowance *(charged)* ...	25-A *(d)*	10,153	14,100	15,087	14,100
Tour Expenses *(charged)*	25-A *(e)*	18,256	20,356	20,356	20,356
Executive Council *(charged)*	25-A *(f)*	7,050	...	...	...
Ministers ... ... *Charged* ...	25-A *(g)*	50,993	40,800	40,800	40,800
Ministers ... ... Voted ...	25-A *(g)*	3,500	18,200	9,012	18,240
B.—Legislative Bodies—					
Provincial Legislative Assembly ... *Charged* ...	25-B *(a)*	13,493	10,200	9,642	10,200
Provincial Legislative Assembly ... Voted ...	25-B *(a)*	52,212	59,242	53,660	54,361
Elections for Legislatures	25-B *(b)*	38,874	2,500	5,960	2,560
C.—Secretariat and Headquarters Establishments—					
Civil Secretariat ... ... *Charged* ...	25-C *(a)* and *(b)*	1,16,625	1,21,710	1,13,340	1,18,718
Civil Secretariat ... ... Voted ...	25-C *(a)* and *(b)*	2,46,208	2,35,069	2,29,513	2,55,343
Public Service Commission *(Charged)* ...	25-C *(c)*	24,654	35,105	34,090	34,730
Local Fund Audit Establishment ... *Charged* ...	...	910	800	700	700
Local Fund Audit Establishment ... Voted ...	...	16,032	12,900	12,232	12,232
D.—Revenue and Divisional Commissioner ... *Charged* ...	25-D	36,232	35,600	27,600	35,000
D.—Revenue and Divisional Commissioner ... Voted ...	25-D	91,033	90,989	87,149	87,783
E.—District Administration ... *Charged* ...	25-E	2,64,630	2,32,700	2,30,860	3,06,042
E.—District Administration ... Voted ...	25-E	9,63,045	10,03,565	9,60,313	9,64,325
G.—Miscellaneous (voted)—					
Discretionary Grants by Heads of Provinces ...	25-G *(a)*	7,236	9,000	9,000	9,000
Miscellaneous—Discretionary Grants from the grant for the rural uplift scheme.	25-G *(b)*	14,715	...	...	...
H.—Charges in England ... *Charged* ...	25-H	2,07,076	1,38,160	1,93,480	2,15,000
H.—Charges in England ... Voted ...	25-H	21,419	18,680	18,960	16,080
Loss or Gain by Exchange ... *Charged* ...	...	—1,073	...	1,000	...
Loss or Gain by Exchange ... Voted ...	...	—111	...	...	...
Rounding ... ... *Charged* ...	...	...	—446	+310	—1
Rounding ... ... Voted ...	...	...	—145	+201	+76
Total General Admnisitration ...	...	23,68,621	22,59,000	22,34,000	23,76,000
Charged ..	...	9,12,977	8,09,000	8,48,000	9,56,000
Voted ...	...	14,55,644	14,50,000	13,86,000	14,20,000

DETAILED ACCOUNT NO. 25-A (*a*)—GENERAL ADMINISTRATION—SALARY OF THE GOVERNOR, NORTH-WEST FRONTIER PROVINCE

Primary units of appropriation	Number 1938-39	Number 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			CHARGED				
Pay of Officers ..	1	1	Salary of the Governor (Rs. 5,500) ...	66,076	66,000	66,000	66,000
			Total Pay of Officers ...	66,076	66,000	66,000	66,000
Allowances and Honoraria.			Fixed travelling allowance	...	...	...	...
			Other allowances	...	...	...	...
			Total Allowances and Honoraria ...	...	...	...	...
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	605	600	600	600
			Total Salary of the Governor ...	66,681	66,600	66,600	66,600

DETAILED ACCOUNT NO. 25-A (*b*)—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF THE GOVERNOR

Head of Department—Secretary to the Governor

	Numbers 1938-39	Numbers 1939-40					
			SECRETARIAL STAFF OF THE GOVERNOR				
			CHARGED.				
Pay of Officers ...	1	1	Secretary (Rs. 1,400) and special pay (Rs. 250) plus Pashtu Allowance (Rs. 100).	19,482	19,800	21,566	20,667
			Total Pay of Officers ...	19,482	19,800	21,566	20,667
Pay of Establishment.	4	4	Superintendent and Clerks 1 (Rs. 300—20—500), 1 (Rs. 75—5—150) and 2 (Rs. 65—5—130) plus special pay, 1 (Rs. 20—1—25).	7,361 (Superintendent and Clerks and Servants together)	7,800	7,800	7,607
	3	3	Servants		504	504	504
			Total Pay of Establishment ...	7,361	8,304	8,304	8,111
Allowances and Honoraria.			Travelling allowance	1,758	1,500	2,000	2,000
			Hill and hill journey allowance	...	1,500	...	...
			Other allowances	1,049	91	800	800
			Total Allowances and Honoraria ...	2,807	3,091	2,800	2,800
Contingencies ...			Other contingencies	2,969	3,000	2,500	2,500
			Total Contingencies ...	2,969	3,000	2,500	2,500
Grant-in-aid, Contributions, etc.			Contributions for the cost of passages of Officers ...	550	600	600	600
			Rounding	...	...	...	...
			Total Secretarial Staff of the Governor (*Charged*) ...	33,169	34,795	35,770	34,687

DETAILED ACCOUNT NO. 25-A (c)—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR

Head of Department—Secretary to the Governor

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	A. D. C. (Rs. 730) (*Charged*)	...	15,214 (A. D. C. and Indian Assistant, Charged)	8,760	8,760	8,760
	1	1	Indian Assistant (Rs. 300—30—850).	*Charged* ...		6,105	6,105	6,480
				Voted ...	480	...	...	...
			Leave Salary ...	*Charged* ...	...	...	...	...
				Voted ...	...	...	...	...
			Total Pay of Officers	*Charged* ...	15,214	14,865	14,865	15,240
				Voted ...	480	...	...	...
Pay of Establishment.	4	4	Stenographer and Clerks 1 (Rs. 300—20—500), 1 (Rs. 120—10—300), Garden Supervisor (Rs. 50—5—100) and a Housekeeper at Rs. 100 per mensem (*Charged*).	...	10,322	8,515	8,515	8,909
	13	13	Servants at rates varying from Rs. 14 to Rs. 22.	(*Charged*) ...	...	2,328	2,328	2,328
				Voted) ...	982	...	...	...
			Leave salary ...	*Charged* ...	...	...	...	...
				Voted ...	...	...	...	...
			Total Pay of Establishment...	*Charged* ...	10,322	10,843	10,843	11,237
				Voted ...	982	...	...	...
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	1,911	1,600	2,000 (Travelling and hill allowances)	2,000
				Voted ...	...	...	...	...
			Hill and hill journey allowance ...	*Charged* ...	...	1,500	...	...
				Voted ...	...	...	...	...
			Other allowances	*Charged* ...	1,025	112	1,000	1,000
				Voted ...	19	...	...	...
			Total Allowances and Honoraria ...	*Charged* ...	2,936	3,212	3,000	3,000
				Voted ..	19	...	...	...
Contingencies ...			Grant for the maintenance of furniture ...	*Charged* ...	4,998	5,000	5,000	5,000
				Voted ...	...	...	...	...
			Other contingencies	*Charged* ...	17,663	18,000	18,000	18,000
				Voted ...	...	...	...	...
			Inauguration grant	*Charged* ...	6,564	...	57	...
			Total Contingencies ...	*Charged* ...	29,225	23,000	23,057	23,000
				Voted ...	...	...	...	...
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	*Charged* ...	447	600	600	600
			Rounding	*Charged* ...	...	...	...	...
				Voted ...	...	...	...	...
			Total Staff and Household, etc.	...	59,625	52,520	52,365	53,077
				Charged ...	58,144	52,520	52,365	53,077
				Voted ...	1,481	...	...	...

DETAILED ACCOUNT NO. 25-A (*d*)—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE

Head of Department—Secretary to the Governor

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	(CHARGED)				
Contingencies ...	Liveries and other miscellaneous expenditure ...	4,590	4,000	4,000	4,000
	Expenses in connection with the visit of His Excellency the Viceroy.	...	500	1,487	500
	Maintenance of motor cars	5,563	9,600	9,600	9,600
	Total ...	10,153	14,100	15,087	14,100

DETAILED ACCOUNT NO. 25-A (*e*)—GENERAL ADMINISTRATION—TOUR EXPENSES

Head of Department—Secretary to the Governor

	(CHARGED)				
Contingencies ...	Maintenance and repairs of camp equipment ...	207	18,000	18,000	18,000
	Miscellaneous	8,377			
	Maintenance of Saloon, etc.	9,672	2,356	2,356	2,356
	Total Tour Expenses ...	18,256	20,356	20,356	20,356

DETAILED ACCOUNT NO. 25-A (*f*)—GENERAL ADMINISTRATION—EXECUTIVE COUNCIL

	Number 1938-39	Number 1939-40					
			(CHARGED)				
Pay of Officers ...	...	...	Executive Councillor (Rs. 3,500) ...	7,000	...	...	..
			Total Pay of Officers ...	7,000	...	...	...
Allowances and Honoraria.			Travelling allowance ...	...	...	...	...
			Hill and hill journey allowance ...	...	...	...	...
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	50	...	...	...
			Rounding	...	...	...	...
			Total Executive Council (*Charged*) ...	7,050	...	...	...

DETAILED ACCOUNT NO. 25-A (*g*)—GENERAL ADMINISTRATION—MINISTERS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	4	4	Ministers ...	*Charged* ...	42,800	24,000	24,000	24,000
				Voted ...	3,500	...	...	...
	4	4	Parliamentary Secretaries (Voted) ...		...	16,800	7,572	16,800
			Total ...	*Charged* ...	42,800	24,000	24,000	24,000
				Voted ...	3 500	16,800	7,572	16,800
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	4,713	9,600	9,600	9,600
				Voted ...	...	1,440	1,440	1,440
			Motor car allowance to Hon'ble Ministers at Rs. 150 per mensem each (*Charged*).		3,480	7,200	7,200	7,200
			Total Allowances and Honoraria	*Charged* ...	8,103	16,800	16,800	16,800
				Voted ...	...	1,440	1,440	1,440
Contingencies ...			Contingencies ...		...	...	...	...
			For rounding	*Charged* ...	...	...	...	...
				Voted ...	...	—40	...	...
			Total Ministers ...	*Charged* ...	50,093	40,800	40,800	40,800
				Voted ...	3,500	18,200	9,012	18,240

DETAILED ACCOUNT NO. 25-B (*a*)—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY

Head of Department—Speaker, Legislative Assembly.

Primary units of appropriation	1938-39	1939-40			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Pay of Officers ...	2	2	Speaker (Rs. 6,000 per annum) and Deputy Speaker (Rs. 1,200 per annum) (*Charged*).		10,178	7,200	6,500	7,200
	1	1	Secretary (Rs. 300—850) (Voted) ...		7,170	7,640	6,123	5,478
			Total Pay of Officers ...	*Charged* ...	10,178	7,200	6,500	7,200
				Voted ..	7,170	7,640	6,123	5,478
Pay of Establishment.	7	7	Reporters 2 (Rs. 250-10-350) and Clerks 1 (Rs. 120—10—300), 1 (Rs. 120—6—180), 1 (Rs. 65—5—130) 2 (Rs. 40—3—90).		11,034	14,342	16,237	13,643
	...	2	**Creation of the posts of a translator and a Stenographer both in grade Rs. 75—5—150 for old hands and Rs. 65—5—130 for new entrants plus Rs. 5 per mensem Lahore allowance, with effect from the 1st April 1939.**			...	...	**1,430**
	6	6	Servants			1 060	...	...
			Leave salary			500	...	500
			Total Pay of Establishment ...		11,034	15,902	16,237	15,573

DETAILED ACCOUNT No. 25-B—(*a*)—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY—concluded

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	*2,415*	*1,200*	*1,342*	*1,200*
		Voted ...	26,943	30,000	24,600	27,000
	Lahore allowace for the Translator and the Stenographer at Rs. 5 per mensem each with effect from the 1st April 1939.			...	...	**110**
	Other allowances ...	...	1,462	1,200	1,200	1,200
	Motor car allowance to the Speaker at Rs. 150 per mensem (*Charged*)		*900*	*1,800*	*1,800*	*1,800*
	Total Allowances and Honoraria ...	*Charged* ...	*3,315*	*3,000*	*3,142*	*3,000*
		Voted ...	28,405	31,200	25,800	28,310
Contingencies ...	Contingencies ...	...	5,603	4,500	5,500	5,000
	Total Provincial Legislative Assembly	*Charged* ...	*13,493*	*10,200*	*9,642*	*10,200*
		Voted ...	52,212	59,242	53,660	54,361

DETAILED ACCOUNT No. 25-B (*b*)—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—ELECTIONS FOR LEGISLATURES.

Head of Department—Secretary, Development Departments.

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			(VOTED)	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...	...	Reforms Officer etc. ...	22,730	...	3,033	..
			Total Pay of Officers ...	22,730	...	3,033	...
Pay of Establishment.			Clerks, Kanungos and Patwaris ... / Servants ...	4,296	2,000	2,542	...
			Creation of a permanent post of an Election Assistant in grade Rs. 120—10—300 for old hands and Rs. 105—10—255 for new entrants, with effect from the 1st March 1939.	...	...	...	**1,380**
			Creation of a permanent post of a peon at Rs. 14 per mensem with effect from the 1st March 1939.	...	...	...	**168**
			Total Pay of Establishment ...	4,296	2,000	2,542	1,548
Allowances and Honoraria.			Travelling and other allowances ...	3,033	...	316	500
			Other Allowances ...	142	..	8	...
			Lahore allowance for the peon at the rate of Rs. 1 per mensem from the 1st March 1939.	...	...	...	**12**
			Total ...	3,175	...	324	512
Contingencies ...			Contingencies ...	8,673	500	1,165	500
			Supplies and services ...	...	...	...	...
			Total Contingencies ...	8,673	500	1,165	500
Deduct charges recoverable from other Governments, Departments, etc.			Charges recoverable from the Central Government.	...	...	1,104	...
			Total ...	38,874	2,500	5,960	2,560

DETAILED ACCOUNT No. 25-C (*a*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT

Head of Department—Chief Secretary to Government, North-West Frontier Province

		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Civil Secretariat	*Charged* ...	*95,873*	*98,560*	*90,010*	*94,788*
	Voted ...	**2,31,352**	**2,23,165**	**2,18,365**	**2,37,850**
Legal Remembrancer, Secretary, Legislative Department and Advocate-General.	*Charged* ..	*10,752*	*23,150*	*23,330*	*23,930*
	Voted ...	**14,856**	**11,904**	**11,148**	**17,493**
Rounding ...	*Charged*	...	...	...	...
	Voted	...	...	...	...
Total Civil Secretariat		**3,62,833**	**3,56,779**	**3,42,853**	**3,74,061**
	Charged ...	*1,16,625*	*1,21,710*	*1,13,340*	*1,18,718*
	Voted ...	**2,46,208**	**2,35,069**	**2,29,513**	**2,55,343**

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Pay of Officers ...	4	4	Chief Secretary, Home Secretary, and Secretary, Development Departments at Rs. 500—2,250, special pay 1 (Rs. 400) and 2 (Rs. 150) and language pay 1 (Rs. 100) Charge allowance 1 (Rs. 200) and Secretary, Finance Department (Rs. 300—1,800) plus special pay (Rs. 250, (*charged*).	*89,821*	*93,756*	*86,069*	*90,847*
	3	3	Assistant Secretary (Rs. 500—850), Assistant Financial Secretary (Rs. 500—850) and special pay 1 (Rs. 100) (voted).	29,234	16,015	25,591	24,550
			Leave salary Voted ...	...	...	6,206	...
			Total Pay of Officers ...	1,10,055	1,09,771	1,17, 66	1,15,397
			Charged ...	*89,821*	*93,756*	*86,069*	*90,847*
			Voted ...	29,234	16,015	31,797	24,550
Pay of Establishment.	82	88	Superintendents 2 [(Rs. 350—600) plus personal pay 1 (Rs. 50 per mensem)], 2 (Rs. 300—20—500), Clerks 28 [Rs. 120—10—300 and Rs. 105—10 255 plus special pays 5 (Rs. 50 each)], 20 [Rs. 75—5—150 and (Rs. 65—5—130) plus special pay one (Rs. 30)], and 27 (Rs. 45—3—105 and Rs. 40—3—90).		1,53,557	1,37,200	1,50,132
			Creation of 5 posts of clerks in grade III with effect from the 1st April 1939 in connection with the reorganization of clerical establishment of the Civil Secretariat.	1,40,569	...		**770**
	52	52	Servants at rates varying from Rs. 14 to Rs. 27 ...		9,624		10,968
			Conversion of the post of a Chaprasi into that of a Record Lifter in the grade of Rs. 20—½—25 with effect from the 1st April 1939.		...		**66**
			Temporary establishment		...		1,600
			Leave salary		...		...
			Probable savings		−3,000		−10,000
			Total Pay of Establishment ...	1,40,569	1,60,181	1,37,200	1,53,536

DETAILED ACCOUNT NO. 25-C (a)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—concluded

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Cost of passages (Voted)		560	...	...	...
	Travelling allowance	*Charged*	3,403	1,164	1,100	1,100
		Voted	7,382	2,100	6,000	5,000
	Hill and hill journey allowances	*Charged* ...	...	1,000	201	201
		Voted ...	...	...	3,800	3,800
	Other allowances		13,020	5,301	5,000	5,000
	Lahore allowance for clerks in grade III at the rate of Rs. 5 per mensem each with effect from the 1st April 1939.		...	...	...	**385**
	Lahore allowance for the Record Lifter		...	..	...	**11**
	Total Allowances and Honoraria ...		24,365	9,565	16,101	15,497
		Charged ...	3,403	2,164	1,301	1,301
		Voted ...	20,962	7,401	14,800	14,196
Contingencies ...	Contract contingencies ...		23,997	25,000	21,000	43,000
	Purchase of books and periodicals ... ... Hill journey charges ... Miscellaneous		16,590	12,000	11,000	
	Deduct—Lump cut for economy		...	...	...	
	Total Contingencies ...		40,587	37,000	32,000	43,000
Grants-in-aid, Contributions, etc.	Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).		2,649	2,640	2,640	2,640
Charges paid to other Governments, Departments, etc.	Share of the cost of the staff to be entertained by the Comptroller for resource work (Voted).		...	2,568	2,568	2,568
	Total Civil Secretariat ...		3,27,225	3,21,725	3,08,375	3,32,638
		Charged ...	95,873	98,560	90,010	94,788
		Voted ...	2,31,352	2,23,165	2,18,365	2,37,850

DETAILED ACCOUNT No. 25-C (*b*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—LEGAL REMEMBRANCER, SECRETARY, LEGISLATIVE DEPARTMENT AND ADVOCATE-GENERAL.

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Legal Remembrancer, Secretary, Legislative Department and Advocate-General.	*Charged* ..	20,350	22,750	22,750	23,350
				Voted ...	1,800	...	...	...
			Deputation of an officer for legal training in the Legislative Department of the Government of India (voted).		...	...	...	**4,500**
			Total Pay of Officers ...	*Charged* ...	20,350	22,750	22,750	23,350
				Voted ...	1,800	...	...	4,500
Pay of Establishment.	5	5	Clerks, 1 (Rs. 120—10—300), 1 (Rs. 105-10—255), 2 (Rs. 75—5—150) and Rs. 65—5—130), and 1 (Rs. 40—3—90).		8,828	8,486	8,000	8,400
	4	4	Servants at rates varying from Rs. 14 to Rs. 25			768	768	768
			Total Pay of Establishment	...	8,828	9,254	8,768	9,168
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	402	400	580	580
				Voted ...		150	200	200
			Travelling Allowance for the Officer for legal training (voted).		...	...	..	**1,500**
			Hill and hill journey allowances ...	*Charged* ...	323	...	...	...
				Voted ...				
			Other allowances ...	...	1,504	700	380	325
			Total Allowances and Honoraria ...	*Charged* ...	402	400	580	580
				Voted ...	1,827	850	580	2,025
Contingencies ...			Contingencies ...	...	2,401	1,800	1,800	1,800
			Total Contingencies	...	2,401	1,800	1,800	1,800
			Total Legal Remembrancer, etc.	...	35,608	35,054	34,478	41,423
				Charged	20,752	23,150	23,330	23,930
				Voted ...	14,856	11,904	11,148	17,493

DETAILED ACCOUNT No. 25-C (*c*)—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION

Head of Department—Home Secretary to Government, North-West Frontier Province

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	PUBLIC SERVICE COMMISSION.	Rs.	Rs.	Rs.	Rs.
	(*Charged*)				
Charges paid to other Governments, Departments, etc.	One-sixth of the cost of the staff and contingent charges of the office of the joint Punjab and N.-W. F. Province Public Service Commission to be paid to the Punjab Government.	24,654	35,105	34,090	34,730
	Total Public Service Commission ...	24,654	35,105	34,090	34,730

DETAILED ACCOUNT NO. 25-D—GENERAL ADMINISTRATION—REVENUE AND DIVISIONAL COMMISSIONER

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Revenue and Divisional Commissioner at Rs. 500—2,250 and special pay at Rs. 400 (*charged*).	31,791	31,800	24,400	31,800
	1	1	Personal Assistant to Revenue and Divisional Commissioner at Rs. 300—30—850 and special pay at Rs. 75.	5,905	4,920	4,920	5,280
			Leave salary	...	...	...	...
			Total Pay of Officers ... *Charged* ...	31,791	31,800	24,400	31,800
			Voted ...	5,905	4,920	4,920	5,280
Pay of Establishment.	33	35	Superintendent (Rs. 350—20—450), Clerks 8 (Rs. 120—10—300 plus special pay 2 at Rs. 50), 12 (Rs. 75—5—150 and special pay 1 at Rs. 50) and 14 (Rs. 45—3—105).		58,775	57,000	58,347
	...	1	**Creation of the post of a leave reserve clerk in grade III (Rs. 45—3—105) less 15 per cent. cut with effect from 1st April 1939.**		...	...	421
	23	23	Servants (at rates varying from Rs. 14 to Rs. 22)...	62,750	3,864	3,864	4,380
			Temporary establishment		380	1,615	...
			Leave salary		2,000	200	500
			Total Pay of Establishment ...	62,750	65,019	62,679	63,648
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	3,585	3,200	2,600	2,600
			Voted ...	...	3,000	3,000	3,000
			Hill and hill journey allowances *Charged* ...	...	...	...	...
			Voted ...	3,903	...	...	...
			Other allowances	2,861	1,250	1,250	1,100
			Lahore allowance for the leave reserve clerk ...	...	...	...	55
			Total Allowances and Honoraria *Charged* ...	3,585	3,200	2,600	2,600
			Voted ...	6,764	4,250	4,250	4,155
Contingencies ...			Contract contingencies	11,716	12,500	11,000	14,500
			Other contingencies	3,898	4,300	4,300	
			Total Contingencies ...	15,614	16,800	15,300	14,500
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers (*Charged*)...	856	600	600	600
Charges paid to other Governments, Department.			Contribution payable to the Comptroller on account of consolidation of Cheque Books.	...	...	...	200
			For Rounding ... *Charged* ...	...	...	...	...
			Voted ...	...	...	...	...
			Total Revenue and Divisional Commissioner ...	1,27,265	1,26,589	1,14,749	1,22,783
			Charged ...	36,232	35,600	27,600	35,000
			Voted ...	91,033	90,989	87,149	87,783

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION

Heads of Department—{ *(1) Pay of officers.* *(2) Grants-in-aid, contributions, etc.* } *Chief Secretary.* *Other heads—Revenue and Divisional Commissioner.*

		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
District Office Establishment—					
Pay of Officers	*Charged* ...	*2,36,289*	*2,06,700*	*2,00,860*	*2,75,042*
	Voted ...	**1,78,427**	**1,97,200**	**1,80,650**	**1,74,096**
Pay of General Establ shment	...	**2,31,403**	**2,42,176**	**2,31,000**	**2,39,235**
Pay of Treasury Establishment	...	**49,948**	**48,841**	**49,811**	**50,789**
Pay of Sub-Divisional Establishment ...	...	**1,56,854**	**1,85,023**	**1,61,000**	**1,66,517**
Pay of Other Establishment	...	**30,706**	**34,004**	**33,504**	**33,379**
Travelling Allowance	*Charged* ...	*20,548*	*20,000*	*22,000*	*22,000*
	Voted ...	**84,059**	**70,009**	**80,000**	**75,000**
Allowances and Honoraria	...	**77,701**	**82,564**	**82,564**	**82,828**
Contingencies	...	**1,55,353**	**1,50,000**	**1,50,000**	**1,50,687**
Losses in Cash and Store	...	...	...	...	...
Grants-in-aid, Contributions, etc., (*Charged*) ...	...	*7,793*	*6,000*	*8,000*	*9,000*
Deduct—Charges recoverable from other Governments, Departments, etc. ...		**1,406**	**6,252**	**8,216**	**8,216**
Rounding	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Total District Administration	...	**12,27,675**	**12,36,265**	**11,91,173**	**12,70,367**
	Charged ...	*2,64,630*	*2,32,700*	*2,30,860*	*3,06,042*
	Voted ...	**9,63,045**	**10,03,565**	**9,60,313**	**9,64,325**

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Pay of Officers...	16	16	Deputy and Assistant Commissioners (Rs. 500—2,250).	*Charged* ...	*2,36,289*	*2,06,700*	*2,00,860*	*2,75,042*
				Voted ...	} 1,78,427	} 1,97,200	1,80,650	1,64,451
	24	24	Extra Assistant Commissioners (Rs. 300—30/40—850) (voted).					
			Continuance of two temporary posts of E. A. Cs. for a further period of one year i. e. upto 28th February 1940.		...	...	..	**9,645**
			Leave salary ...	*Charged*	...	...	...	...
				Voted	...	...	...	...
			Deduct for probable savings (*charged*)	...	...	...	...	...
			Total Pay of Officers ...	*Charged* ...	*2,36,289*	*2,06,700*	*2,00,860*	*2,75,042*
				Voted ...	1,78,427	1,97,200	1,80,650	1,74,096

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—continued

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			(General Establishment)				
Pay of Establishment.	306	309	Clerks and Muharrirs, etc., 6 (Rs. 250—20—350), 1 (Rs. 120—10—300), 5 (Rs. 175), 65 (Rs. 70—5—125) 191 (Rs. 40—2—90 and Rs. 30—1½—60/2—70) and 41 (Rs. 25).		2,22,328		2,13,999
			Two Readers and 2 Muharrirs for the 2 temporary E. A. Cs. up to 28th February 1940.	...	...		1,968
	119	119	Servants at rates varying from Rs. 13 to Rs. 25	2,31,403	21,800	2,31,000	21,932
			Temporary establishment		3,016		1,000
			Two Orderlies at Rs. 14 per mensem each for the 2 temporary E. A. Cs. up to 28th February 1940.	...	...		336
			Leave salary		...		...
			Probable savings		4,968		...
			Total Pay of Establishment ...	2,31,403	2,42,176	2,31,000	2,39,235
			(Treasury Establishment)				
	35	36	Clerks and Muharrirs 5 (Rs. 125—5—175), 8 (Rs. 70—5—125) and 23 (Rs. 40—2—90 and Rs. 30—1½—60/2—70).		33,403	34,073	35,051
	10	10	Servants at Rs. 14		1,512	1,512	1,512
			Leave salary	49,948	...	...	...
			Contract money on account of treasurers' establishment.		13,926	14,226	14,226
			Temporary establishment ...		...	...	...
			Total Treasury Establishment ...	49,948	48,841	49,811	50,789
			(Sub-Divisional Establishment)				
	38	38	Tahsildars 2 (Rs. 300), 4 (Rs. 275), 4 (Rs. 250), 4 (Rs. 225), 2 (Rs. 200) and Naib Tahsildars 22 (Rs. 80—5—140/7½—185).		86,468		65,000
			Subsistence allowance for 15 Naib-Tahsildar candidates at the rate of Rs. 20 per mensem each from 1st March 1939.	...			3,600
	36	36	Accountants and clerks (Rs. 30—1½—60/2—70)	1,56,854	18,313	1,61,000	22,211
	330	330	Servants at Rs. 14 and Rs. 18 ...		55,670		55,670
			Temporary establishment ...		24,572		18,036
			Leave salary		...		2,000
			Total Sub-Divisional Establishment ...	1,56,854	1,85,023	1,61,000	1,66,517

DETAILED ACCOUNT No. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION – concluded

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	(Other Establishment)				
Pay of Establishment.	Circuit House establishment	...	...	...	...
	Copying Agency establishment	6,135	6,402	6,402	6,704
	Conservancy of Katchery compound	1,676	2,092	2,092	1,932
	Appoin men of wo Chaukidars for he Kohat Kutchery with effect from the 1st April 1939.	...	...	...	**308**
	Record-room establishment	13,141	15,210	15,099	14,828
	Staging bungalow establishment	5,432	5,500	5,111	4,757
	Ferry establishment	4,322	4,800	4,800	4,650
	Miscellaneous establishment	...	...	...	...
	Leave salary	...	...	...	200
	Total Other Establishment ...	30,706	34,004	33,504	33,379
Travelling Allowance.	Travelling allowance ... *Charged* ..	20,548	20,000	22,000	22,000
	Voted ...	84,059	70,009	80,000	75,000
Allowances and Honoraria.	Payment to Copyists	11,595	...	...	...
	Rewards	...	...	..	...
	Cost of passages to non-superior Government servants	...	...	...	...
	Other allowances (Voted)	66,106	82,564	82,564	82,564
	Lahore Allowance for the establishment for two temporary Magistrates in the Peshawar District, with effect from the 1st March 1939.	...	...	...	**264**
	Total Allowances and Honoraria ...	77,701	82,564	82,564	82,828
Contingencies ...	Purchase of tents	58,664	4,200	1,800	2,400
	Scales and weights		100	250	100
	Charges for conducting civil suits		2,000	1,760	2,000
	Books and periodicals		4,000	3,750	3,000
	Telephone charges		10,000	9,000	9,000
	Instiltion of telephon e t the bungalow of Assistant Commissioner, Mansehra.		...	...	**697**
	Pay of menials		11,500	11,835	11,500
	Other contingent expenditure		30,000	24,105	22,000
	Contract contingencies	96,689	1,08,000	97,500	1,00,000
	Deduct Lump cut for economy	...	—19,800	..	..
	Total Contingencies ...	1,55,353	1,50,000	1,50,000	1,50,697
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*charged*).	7,793	6,000	8,000	9,000
Charges recoverable from other, Governments Departments, etc.	Deduct—Establishment charges recoverable from private bodies.	1,406	6,252	8,216	8,216

DETAILED ACCOUNT No. 25-G-(a)—GENERAL ADMINISTRATION—MISCELLANEOUS—DISCRETIONARY GRANTS BY HEADS OF PROVINCES

Heads of Department { *Secretary to the Governor*
Hon'ble Ministers.

Discretionary Grants by Heads of Provinces.	Discretionary Grants by the Governor	7,236	7,000	7,000	7,000
	Discretionary Grants by Ministers		2,000	2,000	2,000
	Total 25-G-(a)—Miscellaneous—Discretionary Grants by Heads of Provinces.	7,236	9,000	9,000	9,000

DETAILED ACCOUNT No. 25-G-(b)—GENERAL ADMINISTRATION—MISCELLANEOUS—MISCELLANEOUS—DISCRETIONARY GRANTS BY DEPUTY COMMISSIONERS FROM THE GRANT FOR THE RURAL UPLIFT SCHEME

Head of Department—Secretary, Development Departments

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Discretionary Grants from the Grant for the rural uplift scheme.	Discretionary Grants by Deputy Commissioners ...	14,715	...	...	...
	Total 25-G-(b)—Miscellaneous—Miscellaneous—Discretionary Grants from the Grant for the rural uplift scheme.	14,715	...	...	...

DETAILED ACCOUNT No. 25-H—GENERAL ADMINISTRATION—CHARGES IN ENGLAND

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	CHARGES IN ENGLAND					
	A—Secretary of State.					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ...	*Charged* ...	9,559	...	...	...
		Voted ...	...	...	...	...
	Total Leave Salaries and Deputation Pay ...		9,559	...	...	...
Sterling Overseas Pay.	Overseas Pay ...	*Charged* ...	...	...	...	...
		Voted ...	...	...	...	...
	Total Overseas Pay ...		...	...	...	...
	Total Secretary of State ...		9,559	...	...	...
		Charged ...	9,559	...		
		Voted ...	...	...		
	B—High Commissioner.					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ...	*Charged* ...	1,20,737	73,360	1,26,160	1,25,320
		Voted ...	10,579	8,680	7,400	4,880
	Total Leave Salaries and Deputation Pay ...		1,31,316	82,040	1,33,560	1,30,200
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...		67,988	64,800	67,320	89,680
Other Charges ...	Share of the cost of the High Commissioner's Establishment (Voted).		10,840	10,000	11,560	11,200
	Travelling Allowance (*charged*) ...		80	...	...	...
	Stores (*charged*) ...		8,712	...	...	...
	Total High Commissioner ...		2,18,936	1,56,840	2,12,440	2,31,080
		Charged ...	1,97,517	1,38,160	1,93,480	2,15,000
		Voted ...	21,419	18,680	18,960	16,080
	Total Charges in England ...		2,28,495	1,56,840	2,12,440	2,31,080
		Charged ...	2,07,076	1,38,160	1,93,480	2,15,000
		Voted ...	21,419	18,680	18,960	16,080

Grant No. 13

ADMINISTRATION OF JUSTICE

Voted Rs. 5,48,000; *Charged Rs. 2,27,000*

Total Rs. 7,75,000

MAJOR HEAD : 27—ADMINISTRATION OF JUSTICE

Heads of Departments— { *Law Officers—Legal Remembrancer*; *Other heads—Judicial Commissioner* }

SUMMARY		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Law Officers (Voted)	...	**27-A**	**38,341**	**36,841**	**33,347**	**35,509**
Judicial Commissioner	*Charged* ...	**27-B**	*1,38,799*	*1,58,351*	*1,40,458*	*1,13,694*
	Voted ...		**7,513**	...	...	...
Civil and Sessions Courts	*Charged* ...	**27-C**	*48,569*	*50,900*	*67,112*	*69,600*
	Voted ...		**3,77,927**	**3,89,800**	**3,85,882**	**4,07,184**
Criminal Courts (Voted)	...	**27-D**	**1,32,031**	**1,03,600**	**1,02,684**	**1,02,400**
Charges in England	*Charged*	**27-E**	*43,522*	*7,480*	*7,680*	*13,600*
	Voted ...		**9,296**	**2,680**	**12,160**	**2,680**
Loss or gain by exchange	*Charged* ...		*—226*	...	...	...
	Voted ...	...	**—48**	...	...	...
Rounding ...	*Charged* ...	...	...	*+269*	*—250*	*+106*
	Voted ...	...	...	**+79**	**—73**	**+227**
Total 27—Administration of Justice	...	...	**7,95,724**	**7,50,000**	**7,49,000**	**7,75,000**
	Charged ...	...	*2,30,664*	*2,17,000*	*2,15,000*	*2,27,000*
	Voted ...	...	**5,65,060**	**5,33,000**	**5,34,000**	**5,48,000**

DETAILED ACCOUNT No. 27-A—ADMINISTRATION OF JUSTICE—LAW OFFICERS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	7	7	Public Prosecutors 1 (Rs. 500), 3 (Rs. 400), 2 (Rs. 300) and 1 (Rs. 250)	33,570	31,200	28,600	31,200
			Total Pay of Officers ...	33,570	31,200	28,600	31,200
Pay of Establishment.	2	2	Clerks 2 (Rs. 45—3—105) ...	1,213	1,279	1,279	1,341
	1	1	Servant at Rs. 14 ...	168	168	168	168
			Total Pay of Establishment ...	1,381	1,447	1,447	1,509
Allowances and Honoraria.			Allowances and fees ...	1,490	1,500	2,300	1,500
			Travelling allowance ...	879	1,200	500	800
			Total Allowances and Honoraria ...	2,369	2,700	2,800	2,300
Contingencies ...			Contingencies ...	1,021	1,494	500	500
			Total Contingencies ...	1,021	1,494	500	500
			Total Law Officers ...	38,341	36,841	33,347	35,509

DETAILED ACCOUNT No. 27-B—ADMINISTRATION OF JUSTICE—JUDICIAL COMMISSIONER

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	2	2	Judicial and Additional Judicial Commissioners at Rs. 3,000 each plus one special pay of Rs. 250.	*Charged* ...	78,550	87,711	75,000	75,000
				Voted ...	3,000	...	...	...
			Total Pay of Officers ...		81,550	87,711	75,000	75,000
				Charged ...	78,550	87,711	75,000	75,000
				Voted ...	3,000	...	...	...
Pay of Establishment.	21	23	Superintendents and Clerks—1 (Rs. 350—20—450 plus special pay Rs. 90) 9 (Rs. 120—10—300), 4 (Rs. 75—5—150) and 9 (Rs. 45—3—105).	*Charged* ...	42,278	48,412	47,182	46,793
				Voted ...	4,144	...	...	...
	14	15	Servants—2 (Rs. 20), 2 (Rs. 18), 9 (Rs. 14), 1 (Rs. 15) and 1 (Rs. 6).	*Charged* ...	2,512	2,436	2,776	2,676
				Voted ...	288	...	...	...
			Temporary Establishment ...	*Charged* ...	...	1,510	...	300
				Voted ...	...		...	...
			Entertainment of two Clerks in grade Rs. 45—3—90/3—105 less 15 per cent. cut for Judicial Commissioner's Court (*Charged*) ...		...	...	...	912
			Entertainment of an establishment clerk in grade Rs. 120—10—200/10—300 in Judicial Commissioner's Court, North-West Frontier Province (*Charged*) ...		...	...	...	1,320
			Employment of paid examiner in Judicial Commissioner's Court for attesting copies of judgment (*Charged*) ...		...	...	...	418
			Leave salary ...	*Charged* ...	...	600	...	600
				Voted ...	..	..	...	...
			Total Pay of Establishment ..		49,222	52,958	49,958	53,019
				Charged ...	44,790	52,958	49,958	53,019
				Voted ...	4,432	...	..	...
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	1,862	1,676	1,600	1,600
				Voted ...	...	..	...	...
			Other allowances ...	*Charged* ...	2,794	3,406	3,000	3,000
				Voted ...	81	...	...	..
			Other allowances for entertainment of two clerks in grade Rs. 45—3—90/3—105 less 15 per cent. cut for Judicial Commissioner's Court (*Charged*) ...		...	...	...	120
			Other allowances for employment of paid examiner in Judicial Commissioner's Court (*Charged*) ...		...	...	...	55
			Hill and Hill journey allowances ...	*Charged* ...	...	...	...	...
				Voted ...	...	...	...	...
			Total Allowances and Honoraria ...		4,737	5,082	4,600	4,775
				Charged ...	4,656	5,082	4,600	4,775
				Voted ...	81	...	...	...
Contingencies ...			Contract Contingencies (*Charged*) ...		6,982	8,500	7,000	10,300
			Other contingencies (*Charged*) ...		3,166	3,300	3,300	
			Total Contingencies ...		10,148	11,800	10,300	10,300
				Charged ...	10,148	11,800	10,300	10,300
Grant-in-aid and Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*) ...		655	800	600	600
			Total Judicial Commissioner ...		1,46,312	1,58,351	1,40,458	1,43,694
				Charged ...	1,38,799	1,58,351	1,40,458	1,43,694
				Voted ...	7,513	...	...	...

DETAILED ACCOUNT No. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	4	4	District and Sessions Judges 2 (Rs 500—2,250 plus Special Pay Rs. 150) and 2 (Rs 900—1,200 plus Special Pay Rs. 450.	*Charged*...	44,457	46,700	61,412	64,400
				Voted ...	44,527	5,200	...	...
	6	6	Senior Sub-Judges 1 (Rs. 900—1,200 plus Special Pay Rs. 400) and 5 (Rs. 300—850 plus Special Pay Rs. 75 per mensem each) Voted.		1,20,255	1,68,000	1,73,200	1,73,116
	14	14	Sub-Judges (Rs. 300—850) ...			...	...	...
			Temporary appointment of a 3rd Additional Sessions Judge, Peshawar for one year (voted)		...	..	...	**15,600**
			Leave Salary ...		...	...	...	...
			Deduct—Probable Savings ...		...	...	...	...
			Total Pay of Officers ...		2,09,239	2,19,900	2,34,612	2,53,116
			Charged ...		44,457	46,700	61,412	64,400
			Voted ...		1,64,782	1,73,200	1,73,200	1,88,716
Pay of Establishment.	86	89	Clerks of Court, Readers and Muharrirs 2 (Rs. 150—5—225), 4 (Rs. 100—5—175) 6 (Rs. 75—5—150), 25 (Rs. 70—5—125 plus special pay 5 (Rs. 30), 26 (Rs. 40—2—90) 21 (Rs. 30—1½—60/2—70), 2 (Rs. 40), 3 (Rs. 30).		1,66,821	83,721	1,68,000	83,518
	273	270	Nazirs 1 (Rs. 40—2—90 plus special pay Rs. 20, and 40 (Rs. 30—1—50 plus duty allowance 8 (Rs. 20) Bailiffs 48 (Rs. 20), and Process-servers 179 (Rs. 17), 2 (Rs. 14).			71,210		70,929
	50	49	Servants—1 (Rs. 25), 2 (Rs. 20—1/5—25), 4 (Rs. 18), 2 (Rs. 15), 38 (Rs. 14) and 2 (Rs. 12).			9,224		9,516
			Temporary establishment ...			1,342		...
			Employment of paid Examiners in Sessions Courts for attesting copies of judgments (Voted).		...	...	...	**1,496**
			Staff for temporary 3rd Additional Sessions Judge, Peshawar for one year (Voted).		...	...	...	**3,804**
			Leave Salary ...		...	9,119	...	7,475
			Deduct—Probable Savings ...		...	3,192	...	3,400
			Total Pay of Establishment ...		1,66,821	1,71,424	1,68,000	1,73,338
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	2,967	3,000	4,500	4,000
				Voted ...	11,172	11,800	10,300	10,300
			Section-writing Charges ...		3,494	4,000	4,000	4,000
			Other allowances ...		6,056	6,052	6,000	6,000
			Oher allowances for paid Examiners in Sessions Courts for attesting copies of judgments (Voted).		...	...	...	**220**
			Other allowances for Staff of 3rd Additional Sessions Judge, eshawar, for one year.		...	...	...	**216**
			Total Allowances and Honoraria ...		23,689	24,852	24,800	24,736
			Charged ...		2,967	3,000	4,500	4,000
			Voted ...		20,722	21,852	20,300	20,736

DETAILED ACCOUNT No. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*concld.*

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Contingencies ...	Contract contingencies ...	20,041	20,180	19,464	19,800
	Contract contingencies for the temporary Additional District and Sessions Judge.	...	324	324	...
	Other contingencies ...	5,561	5,030	5,030	5,030
	Deduct—Lump cut for economy ...	...	2,210	—436	—436
	Total Contingencies ...	25,602	23,324	24,382	24,394
Grants-in-aid and Contributions.	Contribution for the passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*1,145*	*1,200*	*1,200*	*1,200*
	Rounding { *Charged* ...	...	...	...	..
	Rounding { Voted ...	...	...	...	...
	Total Civil and Sessions Courts ...	4,26,496	4,40,700	4,52,994	4,76,784
	Charged ...	*48,569*	*50,900*	*67,112*	*69,600*
	Voted ...	3,77,927	3,89,800	3,85,882	4,07,184

DETAILED ACCOUNT No. 27-D—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	...	...	Readers and Muharrirs of Honorary Magistrates 21 (Rs. 40—2—90) and 12 (Rs. 30—1½—60/2—70).	} 14,567	...	} 67	...
	...	...	Servants at Rs. 14 each ...		...		...
			Leave Salary ...		...		...
			Deduct—Probable Savings		...		...
			Total Pay of Establishment ...	14,567	...	67	...
Section-writing Charges.			Section-writing charges ...	6,982	8,300	9,530	9,530
Allowances and Honoraria.			Travelling allowance ...	4,321	} 9,000	17	...
			Other allowances ...	6,968		3,770	3,770
			Fees payable to the Examiner of Questioned Documents ...	...			
			Total Allowances and Honoraria ...	11,289	9,000	3,787	3,770
Diet and Road Money of Witnesses.			Diet and road money of witnesses ...	95,296	83,000	89,000	89,000
Expenses of Jirgas			Expenses of Jirgas ...	893	1,300	100	100
Contingencies ...			Contract contingencies ...	3,004	2,000	200	..
			Deduct—Lump cut for economy ...	...	...	...	...
			Total Contingencies ...	3,004	2,000	200	...
			Total Criminal Courts ...	1,32,031	1,03,600	1,02,684	1,02,400

DETAILED ACCOUNT No. 27-E—ADMINISTRATION OF JUSTICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	A—Secretary of State				
Other Charges ...	Law charges in connection with appeals (voted) ...	2,394	2,680	6,400	2,680
	Total Other Charges (voted) ...	2,394	2,680	6,400	2,680
	Total A—Secretary of State ...	2,394	2,680	6,400	2,680
	Voted ...	2,394	2,680	6,400	2,680
	B—High Commissioner.				
Leave Salaries and Deputation pay.	Leave Salaries and Deputation Pay { *Charged* ...	*40,593*	*3,480*	*3,480*	...
	Leave Salaries and Deputation Pay { Voted ...	6,902	...	5,760	...
	Total Leave Salaries and Deputation Pay ...	47,495	3,480	9,240	...
	Charged ...	*40,593*	*3,480*	*3,480*	...
	Voted ...	6,902	...	5,760	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	*2,929*	*4,000*	*4,200*	*13,600*
	Total B—High Commissioner ...	50,424	7,480	13,440	13,600
	Charged ...	*43,522*	*7,480*	*7,680*	*13,600*
	Voted ...	6,902	...	5,760	...
	Total Charges in England ...	52,818	10,160	19,840	16,280
	Charged ...	*43,522*	*7,480*	*7,680*	*13,600*
	Voted ...	9,296	2,680	12,160	2,680

Grant No. 14

JAILS AND CONVICT SETTLEMENTS

Voted Rs. 9,17,000 ; *Charged Rs. 51,000.*

Total Rs. 9,68000

MAJOR HEAD : 28—JAILS AND CONVICT SETTLEMENTS

Head of Department—Inspector-General of Prisons, North-West Frontier Province

SUMMARY		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Jails ...	*Charged* ...	**28-A**	*46,936*	*48,095*	*43,488*	*30,179*
	Voted ...		**8,20,328**	**8,00,000**	**7,68,800**	**7,89,316**
Jail Manufactures	... ...	**28-B**	**1,13,068**	**1,27,500**	**1,26,494**	**1,27,198**
Charges in England	... *Charged* ...	**28-C**	*4,800*	*4,800*	*9,360*	*20,680*
Loss or Gain by Exchange	... *Charged* ...	...	*—25*	...	...	...
Rounding ...	*Charged* ...	...	...	*+105*	*+152*	*+141*
	Voted ...	...	...	**—500**	**—294**	**+486**
	Total Jails ...	...	**9,85,107**	**9,80,000**	**9,48,000**	**9,68,000**
	Charged ...	...	*51,711*	*53,000*	*53,000*	*51,000*
	Voted ...	...	**9,33,396**	**9,27,000**	**8,95,000**	**9,17,000**

DETAILED ACCOUNT NO. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	4	4	Superintendents 1 (Rs. 1,500—1,850), 2 (Rs. 750—850), 1 (Rs. 225—450), and three allowances (Rs. 150), 1 (Rs. 100) and 2 (Rs. 75). *Charged* ...	*44,427*	*45,455*	*40,931*	*28,119*
			Voted ...	9,286	8,160	9,316	11,910
			Allowances to Assistant Surgeons at Rs. 60 ...	...	840	977	840
			Leave salary ... *Charged* ...	...	...	...	...
			Voted ...	...	...	...	...
			Total Pay of Officers ... *Charged* ...	*44,427*	*45,455*	*40,931*	*28,119*
			Voted ...	9,286	9,000	10,293	12,750
Pay of Establishment.	47	47	Deputy Superintendents 3 (Rs. 300—10—400) and 3 (Rs. 150—10—250), Assistant Jailors 10 (Rs. 75—5—100), 23 (Rs. 50—5—75), 1 (Rs. 50) and special pay 4 (Rs. 25) and 2 (Rs. 7-8-0) and clerks 7 (Rs. 50).	52,254	57,497	56,443	57,340
	552	552	Warders and Turn Keys, at rates varying from Rs. 17 to Rs. 45.		1,58,674	1,51,797	1,58,970
	28	28	Sub-Assistant Surgeons 10 (Rs. 70—4—130) and 1 (Rs. 70—4—175) and 1 (Rs. 70—4—150) plus special pays 12 (Rs. 6[illegible] and 3 allowances to Sub-Assistant Surgeons (Rs. 10 per mensem each) and Compounders 2 (Rs. 50), 2 (Rs. 40), 2 (Rs. 35), 5 (Rs. 30), 3 (Rs. 12) plus special pays 12 (Rs. 7-8-0), 4 (Rs. 5), 7 (Rs. 3).		31,632	33,770	34,592
	2	2	Enginemen at Rs. 50	2,01,645	1,116	1,116	1,116
	8	8	Matrons and servants at rates varying from Rs. 17 to Rs. 24.		1,906	1,906	1,914
	11	11	Craftsmen, Teachers and Agricultural Assistant		5,566	5,381	5,668
			Temporary establishment		1,512	1,432	1,512
			Leave salary		3,500	7,505	3,500
			Deduct probable savings	...	—3,000	...	2,000
			Total Pay of Establishment ...	2,53,899	2,58,403	2,59,350	2,62,612

DETAILED ACCOUNT NO. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS—*continued*

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	*1,087*	*1,000*	*970*	*500*
		Voted ...	8,438	8,031	7,991	9,338
	House-rent and other allowances	*Charged* ...	*822*	*1,040*	*987*	*960*
		Voted ...	1,121	1,264	1,293	1,293
	Total Allowances and Honoraria	*Charged* ...	*1,909*	*2,040*	*1,957*	*1,460*
		Voted ...	9,559	9,295	9,284	10,631
Dietary Charges ...	Rations ..	...	2,56,573	2,41,666	2,21,000	2,26,000
Contingencies ...	Medicines and hospital equipment ...	...	33,467	38,000	34,000	34,000
	Clothing ...	...	80,621	72,850	62,011	71,350
	Sanitation charges ...	...	11,058	7,280	8,180	8,180
	Charges for moving prisoners ...	...	21,448	25,018	26,961	22,000
	Uniform and equipment of warders ...	...	9,258	11,125	11,125	12,000
	Contract contingencies ...	...	6,626	6,894	6,875	6,875
	Charges for live-stock, tools and plant ...	...	1,32,359 (for the four items bracketed)	10,900	10,499	10,050
	Money payments to prisoners and convict officials	...		3,435	2,697	2,826
	Miscellaneous supplies and services ...	...		85,000	85,000	88,767
	Rents, rates and other contingent expenditure	...		26,175	26,175	26,175
	Total Contingencies	...	2,94,837	2,86,677	2,73,523	2,82,223
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).		*600*	*600*	*600*	*600*
Charges paid to other Governments, Departments, etc.	Maintenance charges of North-West Frontier Province prisoners confined in the Jails of other Provinces.		8,174	7,260	7,350	7,100
Charges recoverable from other Governments, Departments, etc.	Deduct cost of convict labour supplied to Jail Press	...	—12,000	—12,000	—12,000	—12,000
	For rounding...	*Charged* ...	...	..	...	...
		Voted ...	...	—301	..	...
	Total Jails	...	8,67,264	8,48,095	8,12,288	8,19,495
	Charged	...	*46,936*	*48,095*	*43,488*	*30,179*
	Voted	...	8,20,328	8,00,000	7,68,800	7,89,316

DETAILED ACCOUNT NO. 28-B—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Pay of Establishment.	8	8	Factory Managers 1 (Rs. 400—20—500), 1 (Rs. 300—20—400), Assistant Jailors 2 (Rs. 75—5—100), 4 (Rs. 50—5—75).	16,357 (for both items bracketed)	15,956	17,026	17,130
			Allowance to Blacksmith at Rs. 9 ...		108	108	108
			Total Pay of Establishment ...	16,357	16,064	17,134	17,238
Allowances and Honoraria.			Travelling Allowance	...	...	660	1,260
Contingencies ...			Purchase of raw materials	81,942	99,200	97,000	97,000
			Miscellaneous	14,769	12,200	11,700	11,700
			Total Contingencies ...	96,711	1,11,400	1,08,700	1,08,700
			Rounding	-	+36	...	...
			Total Jail Manufactures ...	1,13,068	1,27,500	1,26,494	1,27,198

DETAILED ACCOUNT No. 28-C—JAILS AND CONVICT SETTLEMENTS—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	A—Secretary of State				
Leave Salaries and Deputation Pay.	Leave salaries *(Charged)*	...	...	...	—
	B—High Commissioner				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay { *Charged* ...	...	...	5,640	19,480
	Leave salaries and deputation pay { Voted ...	...	...	...	...
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	4,800	4,800	3,720	1,200
	Total Charges in England (*Charged*) ...	4,800	4,800	9,360	20,680
	Secretary of State (*Charged*) ...	...	...	...	...
	High Commissioner (*Charged*) ...	4,800	4,800	9,360	20,680

Grant No. 15

POLICE

Voted Rs. 30,55,000 ; *Charged Rs. 3,19,000*

Total Rs. 33,74,000

MAJOR HEAD : 29—POLICE

Head of Department { *For all minor heads, except Cattle Pounds—Inspector-General of Police, North-West Frontier Province.* *For Cattle Pounds—Revenue and Divisional Commissioner, North-West Frontier Province.*

SUMMARY	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Superintendence — *Charged* ...	29-A	*62,216*	*61,100*	*56,139*	*60,894*
Superintendence — **Voted** ...	29-A	**73,995**	**74,188**	**71,636**	**72,200**
District Executive Force ... — *Charged* ...	29-B	*1,17,826*	*1,31,815*	*1,30,616*	*1,39,123*
District Executive Force ... — **Voted** ...	29-B	**27,32,075**	**27,28,369**	**27,19,446**	**27,18,509**
Police Training Schools ... — *Charged* ...	29-C	*1,200*	*1,200*	*1,200*	*1,200*
Police Training Schools ... — **Voted** ...	29-C	**65,412**	**51,615**	**57,013**	**60,460**
Railway Police	**29-D**	**66,598**	**71,400**	**79,405**	**71,918**
Criminal Investigation Department ... — *Charged* ...	29-E	*15,424*	*15,600*	*15,200*	*15,600*
Criminal Investigation Department ... — **Voted** ...	29-E	**1,14,521**	**1,26,000**	**1,22,290**	**1,25,924**
Cattle Pounds	**29-F**	**4,010**	**4,000**	**4,140**	**4,176**
Transfer to the General Police Fund	...	**15,195**	...	...	...
Miscellaneous	**29-G**	**2,177**	**2,000**	**2,000**	**2,000**
Charges in England ... — *Charged* ...	29-H	*59,158*	*78,840*	*98,760*	*1,02,000*
Charges in England ... — **Voted** ...	29-H	**1,134**	**3,000**	**2,600**	...
Loss or gain by exchange ... — *Charged* ...	...	*—306*	...	...	...
Loss or gain by exchange ... — **Voted** ...	...	**—6**	...	...	...
For rounding — *Charged*	...	...	*+445*	*+85*	*+183*
For rounding — **Voted**	...	...	**+428**	**+470**	**—187**
Total 29—Police ...	...	**33,30,629**	**33,50,000**	**33,61,000**	**33,74,000**
Charged ...	...	*2,55,518*	*2,89,000*	*3,02,000*	*3,19,000*
Voted ...	...	**30,75,111**	**30,61,000**	**30,59,000**	**30,55,000**

DETAILED ACCOUNT NO. 29-A—POLICE—SUPERINTENDENCE

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspector-General of Police (Rs. 2,250—125—2,500) (*Charged*).	*54,705* (both items)	*30,000*	*50,189* (both items)	*30,000*
	1	1	Deputy Inspector-General of Police (Rs. 1,950—50—2,150) (*Charged*).		*25,150*		*25,394*
			Total Pay of Officers (*Charged*) ...	*54,705*	*55,150*	*50,189*	*55,394*
Pay of Establishment	13	14	Clerks 2 (Rs. 180—7½—300 plus special pay Rs. 100 and Rs. 40), 5 (Rs. 80—5—130 plus special pay 1 at Rs. 50 and 4 at Rs. 30 per mensem each) and 7 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance, plus special pay Rs. 20 per mensem each.)	27,125 (both items)	26,620	26,268 (both items)	26,800 (both items)
	16	16	Servants 12 (Rs. 17—28 plus Rs. 4 Frontier Allowance each), 1 (Rs. 22), 1 (Rs. 18) and 2 (Rs. 14 each).		...		
			Revision of the scale of pay of the Accountant and Auditor in the Office of Inspector-General of Police.	...	...	...	132
			Leave salary	...	500	...	800
			Total Pay of Establishment ...	27,125	27,120	26,268	27,732

DETAILED ACCOUNT NO. 29-A—POLICE—SUPERINTENDENCE—*concluded*

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Cost of Uniform, Horse and Saddlery (*Charged*) ...	...	...	...	...
	Travelling allowance { *Charged* ...	*6,059*	*4,250*	*4,250*	*4,250*
	Travelling allowance { Voted ...	1,610	1,700	1,300	1,300
	Hill and hill journey allowance	875	...	...	...
	Rewards	872	1,500	1,500	1,500
	House rent and other allowances	3,104	3,360	3,160	3,160
	Total Allowances and Honoraria ...	12,520	10,810	10,210	10,210
	Charged ...	*6,059*	*4,250*	*4,250*	*4,250*
	Voted ...	6,461	6,560	5,960	5,960
Contingencies ...	Purchase of tents	...	...	...	...
	Contract Contingencies	5,452	6,000	4,500	} 6,100
	Other Contingencies	472	700	400	
	Telephone charges	33,978	34,000	34,000	34,000
	Deduct—Lump cut for economy	...	700	...	2,100
	Total Contingencies ...	39,902	40,000	38,900	38,000
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*1,452*	*1,700*	*1,700*	*1,250*
	Grants to the Police Clothing Fund (voted) ...	507	508	508	508
	Total Grants-in-aid, Contributions, etc. ...	1,959	2,208	2,208	1,758
	Charged ...	*1,452*	*1,700*	*1,700*	*1,250*
	Voted ...	507	508	508	508
	Total Superintendence ...	1,36,211	1,35,288	1,27,775	1,33,094
	Charged ...	*62,216*	*61,100*	*56,139*	*60,894*
	Voted ...	73,995	74,188	71,636	72,200

DETAILED ACCOUNT NO. 29-B—POLICE—DISTRICT EXECUTIVE FORCE

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	6	6	Superintendents (Rs. 650—1,450) (*Charged*) ...	} *95,963*	} *1,37,335*	} *1,08,616*	} *1,38,123*
	7	8	Assistant Superintendents (Rs. 350—25—700) (*Charged*).				
	13	11	Deputy Superintendents of Police (Rs. 200—25—700)	66,111	65,660	63,160	56,246
			Leave salary (voted)	...	5,000	...	5,000
			Deduct probable savings (*Charged*) ...	...	*30,000*	...	*20,000*
			Total Pay of Officers ...	1,62,074	1,77,995	1,71,776	1,79,369
			Charged ...	*95,963*	*1,07,335*	*1,08,616*	*1,18,123*
			Voted ...	66,111	70,660	63,161	61,246

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*continued*

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			Police Force				
Pay of Establishment.	4	4	Sergeants—4 (Rs. 150—5—200 plus special pay Rs. 15).		10,018		
	291	291	Inspectors—21 (Rs. 180—7½—300) plus special pay 8 (Rs. 50), 1 (Rs. 40) and 5 (Rs. 25), Sub-Inspectors—146 (Rs. 80—5—130—140—150—160) plus special pay 36 (Rs. 30), Assistant Sub-Inspectors—124 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).		3,47,135		
	5,623	5,623	Head Constables—506 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance plus special pay 13 (Rs. 20) and Foot Constables—5,117, (Rs. 17—28 plus Rs. 4 Frontier Allowance plus special pay 14 (Rs. 10), plus special pay 4 (Rs. 4).				
			Mounted Police	20,63,204		20,73,659	20,98,075
	54	54	Head Constables—5 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) and Constables—49 (Rs. 17—28 plus Rs. 4 Frontier Allowance).		17,25,506		
			Office and other Establishments				
	1	1	Head Constable (Rs. 30—1—45) plus Rs. 5 Frontier Allowance and special pay Rs. 20.				
			Chowkidars				
			Police guard for Lock-up at Swabi ...				
			One Engine Driver and one Steerman for Police Motor Launch at Dera Ismail Khan.				
			Deduct probable savings ...	...	—30,000	...	—20,000
			Total Pay of Establishment ...	20,63,204	20,52,659	20,73,659	20,78,075
Travelling Allowance.			Travelling allowance ... { *Charged* ...	*13,289*	*11,000*	*11,000*	*11,000*
			Travelling allowance ... { Voted ...	1,02,290	1,14,000	90,000	90,000
			Conveyance and bicycle allowances { *Charged* ...	*3,426*	*4,080*	*3,600*	*3,600*
			Conveyance and bicycle allowances { Voted ...	74,404	72,000	73,600	74,000
			Expenditure on backward Track, Upper Tanawal (*Charged*)	...	...	...	*400*
			Total Travelling Allowance ...	1,93,409	2,01,080	1,78,200	1,79,000
			Charged ...	*16,715*	*15,080*	*14,600*	*15,000*
			Voted ...	1,76,694	1,86,000	1,63,600	1,64,000

DETAILED ACCOUNT NO. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*continued*

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs
Other Allowances and Honoraria.	Hill and hill journey allowance	...	...	...	800
	Rewards	6,641	7,000	7,000	7,000
	Carriage of Constabulary	53,271	50,000	52,000	50,000
	House rent and other allowances ... *Charged* ...	...	...	...	...
	House rent and other allowances ... Voted ...	54,478	63,000	63,000	63,000
	Special allowances for the Police in the Bannu and Dera Ismail Khan Districts—Voted.	14,835	...	...	...
	Cost of railway warrants	4,178	6,000	6,000	6,000
	Cost of uniform, horse and saddlery ... *Charged* ...	600	2,000	...	...
	Cost of uniform, horse and saddlery ... Voted ...	1,650	2,000	2,000	2,000
	Total Other Allowances and Honoraria ...	1,35,653	1,30,000	1,30,000	1,28,800
	Charged ...	600	2,000	...	...
	Voted ...	1,35,053	1,28,000	1,30,000	1,28,800
Arms and Ammunition.	Cost of arms and ammunition ... ... } Re-armament of the Police ... ... }	49,031	34,600	34,600	34,600
	Total Arms and Ammunition ...	49,031	34,600	34,600	34,600
Contingencies ...	Beds and boxes	5,296	6,000	5,000	6,000
	Rewards	12,916	15,000	15,000	15,000
	Purchase of tents	1,574	2,000	2,000	2,000
	Cost of maintaining animals connected with criminal cases ...	215	400	400	400
	King's Police Medal Allowance	2,133	2,600	2,600	2,600
	Cost of copies of judgments required in the course of duty ...	321	1,300	1,300	1,300
	Contract contingencies	77,652	82,200	78,100	76,310
	Rents, rates and taxes	20,058	19,000	18,000	18,000
	Cost of books	1,160	1,500	1,500	1,500
	Riding School charges at Phillaur	...	...	...	...
	Petty constructions and repairs	...	...	...	...
	Other fixed contingencies	5,576	6,600	6,000	6,000
	Miscellaneous	...	600	100	100
	Deduct—Lump cut for economy	...	4,100	...	210
	Total Contingencies ...	1,26,901	1,33,100	1,30,000	1,29,000
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	4,153	7,000	7,000	6,000
	Expenditure on backward Track Upper Tanawal (*Charged*) ...	395	400	400	...
	Grants to the Police Clothing Fund (Voted) ... } Grants to the Police Equipment Fund (Voted) ... }	1,14,412	1,11,100	1,11,100	1,11,100
	Total Grants-in-aid, etc. ...	1,18,960	1,18,500	1,18,500	1,17,100
	Charged ...	4,548	7,400	7,400	6,000
	Voted ...	1,14,412	1,11,100	1,11,100	1,11,100

DETAILED ACCOUNT NO. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*concluded*

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Other Police	Rs.	Rs.	Rs.	Rs.
Police Force ...	13	13	Head Constable—1 (Rs. 30—1—45 plus Rs. 5 special pay) and Constables—12 (Rs. 17—28 plus Rs. 4 special pay).	1,865	12,523	13,600	11,961
Allowances, and Honoraria.			Allowances and honoraria	90	400	400	400
Contingencies ...			Supplies and services and Contingencies ...	431	1,000	1,000	1,000
			Deduct—Lump cut for economy ..	...	..	...	...
			Total Contingencies ..	431	1,000	1,000	1,000
Establishment Charges payable to other Governments, Departments, etc.			Establishment charges payable to other Governments, Departments, etc.	456	500	500	500
			Total ..	2,842	14,423	15,500	13,861
Deduct Establishment Charges recovered from other Governments, Departments, etc.			Charges recovered from the Posts and Telegraphs Department.	2,173	2,173	2,173	2,173
			Total other Police ...	669	12,250	13,327	11,688
			Total District Executive Force ...	28,49,901	28,60,184	28,50,062	28,57,632
			Charged ...	*1,17,826*	*1,31,815*	*1,30,616*	*1,39,123*
			Voted .	27,32,075	27,28,369	27,19,446	27,18,509

DETAILED ACCOUNT NO. 29-C—POLICE—POLICE TRAINING SCHOOLS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Pay of Officers ...			Special pay at Rs. 100 per mensem for Assistant Superintendent (*Charged.*)	*1,200*	*1,200*	*1,200*	*1,200*
			Total Pay of Officers (*Charged*) ...	*1,200*	*1,200*	*1,200*	*1,200*
Pay of Establishment.	7	9	Inspector—1 (Rs. 180—7½—300), Sub-Inspectors—5 (Rs. 80—5—130—140—150—160) Assistant Sub-Inspectors—3 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).	32,230	35,967	35,067	34,163
	44	44	Head Constables—23 (Rs. 30—1—45 plus Rs. 5 F. P. A.) and Foot Constables—21 (Rs 17—28 plus Rs. 4 F. P. A.).				
			Increase in the staff of the Police Training Centre, Hangu.	...	...	...	**3,146**
			Total Pay of Establishment ...	32,230	35,967	35,067	37,309
Allowances, and Honoraria.			Allowance and Honoraria	2,206	400	550	550
			House rent and rewards for the Staff for training classes at Hangu.		302	300	300
			Allowances in connection with increase in the Staff of Hangu.	...	...	..	**240**
			Total other allowances and Honoraria ...	2,206	702	850	1,090
Contingencies ...			Contract Contingencies	9,005	5,400	11,676	9,741
			Other Contingencies	627	800		2,000
			Rents rates and taxes ...	854	296		800
			Contingencies in connection with increase in the Staff of Hangu.	...	...		**70**
			Deduct—Lump cut for economy	..	...	...	...
			Total Contingencies ...	10,486	6,496	11,676	12,611
Establishment Charges paid to other Governments, Departments, etc.			Contribution paid to the Punjab Government on account of the share of the cost of Police Training School, Phillaur.	13,490	...	...	..
			Grant to Police Clothing and Equipment Fund ...	...	1,450	1,450	1,050
			Establishment charges paid to the Military Department on account of training men.	...	...	820	1,400
			Contribution paid to the Punjab Government on account of share of cost of Finger Print Bureau, Punjab.	7,000	7,000	7,000	7,000
			P. W. D. for Supervision of Electric Plant at Hangu ...	...	..	150	...
			Total Police Training Schools ...	66,612	52,815	58,213	61,660
			Charged ...	*1,200*	*1,200*	*1,200*	*1,200*
			Voted ...	65,412	51,615	57,013	60,460

DETAILED ACCOUNT NO. 29-D—POLICE—RAILWAY POLICE

Primary units of appropriation	Number 1938-39	Number 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Deputy Superintendent (Rs. 200—25—700 plus special pay Rs. 50).	9600	9,600	9,600	9,600
			Total Pay of Officers ..	9,600	9,600	9,600	9,600
Pay of Establishment.	9	9	Inspector—1 (Rs. 180—7½—300 plus special pay Rs. 25), Sub-Inspectors—6 (Rs. 80—5—130—140—150—160 plus special pay 1 Rs. 30) and Assistant Sub-Inspectors—2 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance plus special pay 1 Rs. 15).	70,853	72,700	71,888	73,981
	192	192	Head Constables—24 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) plus special pay 2 (Rs. 20) and Constables—168 (Rs. 17—28 plus Rs. 4 Frontier Allowance) plus special pay 1 (Rs.10).		...		
			Total Pay of Establishment ...	70,853	72,700	71,888	73,981
Allowances and Honoraria.			Travelling allowance	3,839	4,000	4,000	4,000
			Carriage of Constabulary	142	100	100	100
			Rewards	142	200	200	200
			Conveyance allowance	180	200	180	200
			House rent and other allowances	2,301	3,500	3,500	2,900
			Total Allowances and Honoraria ...	6,604	8,000	7,980	7,400
Contingencies.			Rewards	56	100	100	100
			Beds and boxes	130	150	150	150
			Contract contingencies	1,584	1,300	1,700	1,750
			Losses due to vacation of Police buildings supplied at Railway expenses.	...	50	50	50
			Rents, rates and taxes	12,861	11,000	21,000	12,000
			Other contingencies		400	300	300
			Investigation charges	...	...	...	150
			Deduct—Lump cut for economy		...	...	...
			Total Contingencies ...	14,631	13,000	23,300	14,500
Grants-in-aid, etc.			Grants to the Police Clothing Fund	3,550	3,600	3,750	3,550
			Grants to the Police Equipment Fund ...				
Charges paid to other Governments, Departments, etc.			Establishment charges payable to other Governments Departments, etc.	...	...	...	...
			Total Grants-in-Aid, etc. ...	3,550	3,600	3,750	3,550
Deduct Establishment Charges recovered from other Governments, Departments, etc.			Charges recovered from the Railway Department ...	11,113	11,113	11,113	11,113
			Cost of Order Police recovered from Railway Board from 1st April 1937.	27,527	24,387	26,000	26,000
			Total Railway Police ...	66,598	71,400	79,405	71,918

DETAILED ACCOUNT No. 29-E—POLICE—CRIMINAL INVESTIGATION DEPARTMENT

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers	1	1	Officer in charge, C. I. D. (Rs. 650—1,450 plus special pay Rs. 150) (*Charged*).	*12,326*	*13,000*	*12,600*	*13,000*
	1	2	Deputy Superintendent (Rs. 200—25—700 plus special pay Rs. 75).	8,986	9,400	9,200	9,725
			Leave salary ... *Charged* ...	.	...	...	...
			Leave salary ... Voted ...	..	1,000	...	1,000
			Total Pay of Officers ...	21,312	23,400	21,800	23,725
			Charged ...	*12,326*	*13,000*	*12,600*	*13,000*
			Voted ...	8,986	10,400	9,200	10,725
Pay of Establishment.	26	26	Inspectors—8 (Rs. 180—7½—300 plus C. I. D. allowance 1 (Rs. 75), 5 (Rs. 50), 2 Rs. 40), Sub-Inspectors—17 (Rs. 80—5—130/140—150—160 plus Rs. 30 C. I. D. allowance) and Assistant Sub-Inspector—1 (Rs. 45—1—60 plus Special pay Rs. 6 and C. I. D. allowance at Rs. 15).	74,655	78,200	78,800	77,964
	48	48	Head Constables—16 (Rs. 30—1—45 plus special pay Rs. 5) and Foot Constables—32 (Rs. 17—28 plus special pay Rs. 4 and C. I. D. allowance at Rs. 3).		...	...	...
			Leave salary	...	2,000	...	2,000
			Total Pay of Establishment ...	74,655	80,200	78,800	79,964
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	*2,116*	*2,000*	*2,000*	*2,000*
			Travelling allowance ... Voted ...	8,771	11,000	10,000	10,000
			Conveyance allowance	2,708	4,000	3,000	2,625
			Hill allowance to the staff posted at Nathiagali ...	...	...	...	320
			House-rent and other allowances	8,511	9,100	9,100	9,100
			Cost of railway warrants	...	100	100	100
			Rewards	410	400	400	400
			Carriage of Constabulary	139	400	400	400
			Total Allowances and Honoraria ...	22,655	27,000	25,000	24,945
			Charged ...	*2,116*	*2,000*	*2,000*	*2,000*
			Voted ...	20,539	25,000	23,000	22,945

DETAILED ACCOUNT NO. 29-E—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—*concluded*

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions, etc.	*Contributions for passages of officers transferred to or from other Governments, Departments, etc. (Charged).*	982	600	600	600
	Grants to the Police Clothing Fund (Voted) ... } Grants to the Police Equipment Fund (Voted) ... }	1,690	1,700	1,690	1,490
	Total Grants-in-aid, Contributions, etc. ...	2,672	2,300	2,290	2,090
	Charged ...	982	600	600	600
	Voted ...	1,690	1,700	1,690	1,490
Secret Charges ...	Secret charges	1,010	1,000	1,000	1,000
Contingencies ...	Contract contingencies	7,045	7,000	8,000	8,100
	Other contingencies	596	700	600	700
	Investigation charges	...	...	...	1,000
	Deduct—Lump cut for economy ...	...	...	...	...
	Total Contingencies ...	7,641	7,700	8,600	9,800
	Total Criminal Investigation Department ...	1,29,945	1,41,600	1,37,490	1,41,524
	Charged ...	15,424	15,600	15,200	15,600
	Voted ...	1,14,521	1,26,000	1,22,290	1,25,924

DETAILED ACCOUNT NO. 29-F—POLICE—CATTLE-POUNDS

		Rs.	Rs.	Rs.	Rs.
Cattle Pounds ...	Allowances to clerks (at rates varying from Re. 1 to Rs. 4)	1,918	1,900	1,930	1,950
	Pay of menials ... ... }	2,092	1,200	1,240	1,240
	Miscellaneous charges ... ... }		900	970	900
	Establishment for the new Cattle Pound at village Kotjal in Dera Ismail Khan:—				
	Allowance to Clerk at Rs. 2 per mensem ...	...	...	...	24
	Pay of Menials	...	...	...	24
	Contingencies	...	...	...	38
	Rounding	...	...	...	...
	Total Cattle-pounds ...	**4,010**	**4,000**	**4,140**	**4,176**

DETAILED ACCOUNT NO. 29-G—POLICE—MISCELLANEOUS

		Rs.	Rs.	Rs.	Rs.
Miscellaneous ...	Miscellaneous charges—Police Lines ...	2,127	2,000	2,000	2,000
	Total Miscellaneous ...	**2,127**	**2,000**	**2,000**	**2,000**

DETAILED ACCOUNT No. 29-H—POLICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	*25,915*	*42,840*	*59,120*	*54,000*
	Voted ...	...	3,000	2,600	...
	Total Leave Salaries and Deputation Pay ...	25,915	45,840	61,720	54,000
	Charged ...	*25,915*	*42,840*	*59,120*	*54,000*
	Voted ...	...	3,000	2,600	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	*33,063*	*36,000*	*39,200*	*48,000*
Other Charges ...	Other Charges ... ... *Charged* ...	*180*	...	*440*	...
	Voted ...	1,134	...	...	...
	Total High Commissioner ...	60,292	81,840	1,01,360	1,02,000
	Charged ...	*59,158*	*78,840*	*98,760*	*1,02,000*
	Voted ...	1,134	3,000	2,600	...
	Total Charges in England ...	60,292	81,840	1,01,360	1,02,000
	Charged ...	*59,158*	*78,840*	*98,760*	*1,02,000*
	Voted ...	1,134	3,000	2,600	...

Grant No. 16

EDUCATION

Voted Rs. 23,97,000 ; *Charged Rs. 22,000*

Total Rs. 24,19,000

MAJOR HEAD : 37—EDUCATION

Head of Department—Director of Public Instruction, North-West Frontier Province

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
A-University—					
Grants-in-aid to non-Government Arts Colleges ...	37-A *(a)*	1,99,873	2,32,360	2,30,980	2,23,320
Government Professional Colleges ...	37-A *(b)*	12,030	13,895	14,470	15,620
Total A—University ...	...	2,11,903	2,46,255	2,45,450	2,38,940
B—Secondary—					
Government Secondary Schools ...	37-B *(a)*	3,20,424	3,42,624	3,30,230	3,32,592
Direct Grants to non-Government Secondary Schools ...	37-B *(b)*	3,14,742	3,22,100	3,22,100	3,22,100
Grants to Local Bodies for Secondary Education ...	37-B *(c)*	2,86,249	3,19,417	3,17,510	3,79,483
Total B—Secondary ...	...	9,21,415	9,84,141	9,69,840	10,34,175
C—Primary—Grants to Local Bodies for Primary Education ...	37-C	6,85,312	7,39,092	7,35,250	8,12,845
D—Special—Government Special Schools ...	37-D	63,694	66,319	63,460	68,570
E—General—					
Direction ... *Charged* ...	37-E *(a)*	*16,950*	*24,300*	...	...
Direction ... **Voted** ...	37-E *(a)*	45,757	43,800	54,500	59,930
Inspection ... *Charged* ...	37-E *(b)*	*12,933*	*13,300*	*13,200*	*15,540*
Inspection ... **Voted** ...	37-E *(b)*	1,05,159	1,10,641	1,02,150	1,02,510
Scholarships ...	37-E *(c)*	44,829	53,079	59,330	54,300
Miscellaneous ...	37-E *(d)*	23,832	24,200	24,630	25,050
Total E—General ...	...	2,49,460	2,69,320	2,53,810	2,57,330
Charged ...	...	*29,883*	*37,600*	*13,200*	*15,540*
Voted ...	...	2,19,576	2,31,720	2,40,610	2,41,790
F—Charges in England—B—High Commissioner. *Charged* ...	37-F	*8,657*	*4,720*	*4,720*	*5,960*
F—Charges in England—B—High Commissioner. **Voted** ...	37-F	1,656	1,800	200	1,080
Total F.—Charges in England ...	...	10,818	6.520	4,920	7,040
Loss or gain by exchange ... *Charged* ...	...	*—45*	...	...	...
Loss or gain by exchange ... **Voted** ...	...	—8	...	...	...
Rounding ... *Charged* ...	...	...	*—320*	*+80*	*+500*
Rounding ... **Voted** ...	...	...	—327	+190	—400
Total 37—Education ...	...	21,42,044	23,11,000	22,73,000	24,19,000
Charged ...	...	*38,495*	*42,000*	*18,000*	*22,000*
Voted ...	...	21,03,549	22,69,000	22,55,000	23,97,000

TAILE ACCOUNT NO. 37-A—(a) EDUCATION—UNIVERSITY—GRANTS-IN-AID TO NON-GOVERNMENT ARTS COLLEGES.

rimary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Maintenance Grants to Arts College.	Rs.	Rs.	Rs.	Rs.
ts-in-aid to n-Government rts Colleges.	Islamia College, Peshawar ...	1,75,197	1,25,000	1,25,000	1,25,000
	Grant to the Islamia College, Peshawar, for the maintenance of Agricultural Classes.		11,200	11,190	11,190
	Additional grant to the Islamia College, Peshawar for Agricultural classes.		11,160	11,160	11,160
	Grant to the Islamia College, Peshawar, for the provision of a Police Guard.		3,200	3,210	3,210
	Edwardes College, Peshawar		24,000	24,000	24,000
	V. B. College, Dera Ismail Khan		10,000	10,000	10,000
	Additional maintenance grant of Rs. 7,000 per annum for four years only to the V. B. College, Dera Ismail Khan.		7,000	7,000	7,000
	Grants for the appointment of three Physical Instructors for the three Colleges.		1,800	1,800	1,800
	Scholarship grants to the Islamia College, Peshawar ...	14,676	3,000	3,000	3,000
	Provident Fund Grants to Arts Colleges ...		13,000	11,620	13,000
	Increase in the annual recurring grant-in-aid of the Edwardes College, Peshawar, from Rs. 24,000 to Rs. 26,000 from the financial yeay 1939-40.	...	...	...	**2,000**
	Fixed grant-in-aid of Rs. 420 to Islamia College, Peshawar, for the appointment of 2nd Physical Instructor, from 1939-40.	...	..	...	**420**
	Building and Equipment Grants				
	Building grant to V. B. College, Dera Ismail Khan ...	...	..	...	10,040
	To the Islamia College, Peshawar, for the construction of Laboratory, etc., in connection with the Entomological Survey Scheme.	10,000	...	...	...
	To the Islamia College, Peshawar for the construction of quarters and installation of electric fans.	...	...	...	...
	To the Islamia College, Peshawar, for Agricultural classes	...	23,000	23,000	...
	Equipment grant to the Edwardes College, Peshawar ..	...	...	...	**1,500**
	Total Grants-in-aid to non-Government Arts Colleges ...	1,99,873	2,32,360	2,30,980	2,23,320

ETAILED ACCOUNT NO. 37-A—(b) EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES

rimary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
wances and ipends.	Stipends ...	3,283	3,300	3,360	3,520
	Grant of scholarships to the selected candidates for training at Industrial Schools in the Punjab.	...	1,745	1,610	1,610
	Deputation of four candidates with a stipend of Rs. 20 per mensem each for teachers' training at Wardha Training School from the 1st April 1939.	...	...	...	**880**
	Total Allowances and Stipends ...	3,283	5,045	4,970	6,010
blishment ges paid to Governments, rtments, etc.	Contribution paid to the U. P. Government for training of students in Thomason Engineering College, Roorkee.	8,747	...	...	...
	Contribution paid to the Punjab Government for training of students in Training Colleges.		2,900	3,050	2,710
	Contribution paid to the Punjab Government for training of the North-West Frontier Province men at the Maclagan Engineering College, Lahore.		1,600	1,700	2,550
	Contribution paid to the Punjab Government for the training of the North-West Frontier Province men at the Government Engineering School, Rasul, Punjab.		4,350	4,750	4,350
	Total Establishment Charges paid to other Governments, Departments, etc.	8,747	8,850	9,500	9,610
	Total Government Professional Colleges ...	12,030	13,895	14,470	15,620

DETAILED ACCOUNT NO. 37-B—(a) EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS

imary units of ppropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
of Officers ...	2	2	Head Masters and Mistresses 1 (Rs. 250—25—600) and 1 (Rs. 350—10—500).	9,633	10,100	10,050	10,470
			Leave salary	...	1,700	1,800	1,800
			Total Pay of Officers ...	9,633	11,800	11,850	12,270

DETAILED ACCOUNT NO. 37-B—(a) EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS—concld.

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	236	236	Masters and Clerks, etc., (at rates varying from Rs. 30 to Rs. 240).	2,63,447	2,72,504	2,61,960	2,71,850
	37	37	Servants (at rates varying from Rs. 12 to Rs. 30)		6,100	6,220	6,250
			Mr. Earls' Course of Physical Training ...	...	900	900	900
			Raising the grade of Commercial Master from Rs. 80—4—120 to Rs. 140—10—190, with effect from the 1st April 1939.	...	...	...	**220**
			Appointment of one additional teacher in the grade of Rs. 120—10—250 less 15 per cent. cut in the Lady Griffith Girls' High School, Peshawar, for Intermediate classes.	...	...	...	**1,122**
			Leave salary	...	...	3,870	...
			Deduct—Probable Savings ...	...	...	..	—5,000
			Total Pay of Establishment ...	2,63,447	2,79,504	2,72,950	2,75,342
Allowances and Honoraria.			Travelling allowance	3,723	3,800	3,800	3,800
			Other allowances	485	400	400	400
			Total Allowances and Honoraria ...	4,208	4,200	4,200	4,200
Contingencies ...			Purchase of apparatus, prizes, cost of books, etc. ...	500	16,800	8,090	8,000
			Contract contingencies ...	33,033	30,180	29,000	29,000
			Other contingencies... ...	9,603	5,140	4,140	3,780
			Deduct :—Lump cut for economy	...	—5,000	...	...
			Total Contingencies ...	43,136	47,120	41,230	40,780
			Total Secondary—Government Secondary Schools ...	3,20,424	3,42,624	3,30,230	3,32,592

DETAILED ACCOUNT NO. 37-B—(*b*) EDUCATION—SECONDARY—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid to Non-Government Secondary Schools	Maintenance grants to aided secondary schools ...	2,48,563	2,82,200	2,82,200	2,82,200
	Grants-in-aid to the Islamia Technical Anglo-Vernacular Middle School, Nowshera Kalan, for the maintenance of an orphanage and tailoring class attached to the school.		2,500	2,500	2,500
	Grants-in-aid to European and Anglo-Indian Secondary Schools.	1,443	2,400	2,400	2,400
	Grants-in-aid for equipment of schools ...	36,705	5,000	5,000	5,000
	Building grants	28,031	30,000	30,000	30,000
	Total Grants-in-aid to Non-Government Secondary Schools	3,14,742	3,22,100	3,22,100	3,22,100

DETAILED ACCOUNT NO. 37-B—(c) EDUCATION—SECONDARY—GRANTS-IN-AID TO LOCAL BODIES FOR SECONDARY EDUCATION

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Recurring Grants-in-aid to Local Bodies.	Contract Grant	2,70,649	2,52,700	2,52,700	3,27,200
	Other Additional Grants		41,117	39,210	
	Annual Recurring grants for—				
	Medical attendants allowance at Rs. 15 per mensem from the 1st April 1939 for District Board Anglo-Vernacular Middle Girls' School, Mansehra.	...	...	...	165
	Conversion of District Board Vernacular Middle School, Rustam into an Anglo-Vernacular Middle School.	...	...	...	778
	Conversion of the District Board Vernacular Middle School at Lora (Hazara District) into Anglo-Vernacalar Middle School from the 1st April 1939.	...	...	...	731
	Conversion of the District Board Vernacular Middle School Thathi Nasrati (Kohat District) into an Anglo-Vernacular Middle School.	...	...	...	731
	Conversion of the Vernacular Middle School, Akora, into full Anglo-Vernacular Middie School, from the 1st April 1939.	...	...	...	786
	Raising of six District Board Primary Schools for boys to the status of Anglo-Vernacular Lower Middle Schools.	...	...	...	6,276
	Conversion of the District Board Anglo-Vernacular Middle School, Kakki, into full Anglo-Vernacular Middle School.	...	...	...	3,436
	Conversion of the District Board Anglo-Vernacular Lower Middle School at Ziarat Kaka Sahib into full Anglo-Vernacular Middle School from the 1st April 1939.	...	...	...	3,436
	Conversion of the District Board Anglo-Vernacular Lower Middle School, Siri Kot into full Anglo-Vernacular Middle School from the 1st April 1939.	...	...	...	3,436
	Conversion of the District Board Anglo-Vernacular Lower Middle School, Marghuz into full Anglo-Vernacular Middle School from the 1st April 1939.	...	...	...	3,436
	Conversion of District Board Anglo-Vernacular Lower Middle School at Tor Dher into full Anglo-Vernacular Middle School.	...	...	...	3,436
	Conversion of the District Board Verncaular Lower Middle School at Daraban Kalan into a full Anglo-Vernacular Middle School.	...	...	...	3,436
	Total Recurring Grants-in-aid to Local Bodies ..	2,70,649	2,93,817	2,91,910	3,57,283
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants	15,600	25,600	25,600	15,000
	Non-recurring grants for—				
	Conversion of District Board Vernacular Middle School, Rustam into an Anglo-Vernacular Middle School.	...	...	...	600
	Conversion of the District Board Vernacular Middle School at Lora into an Anglo-Vernacular Middle School from the 1st April 1939.	...	...	...	600
	Conversien of the District Board Vernacular Middle School, Thathi Nasrati (Kohat District) into an Anglo-Vernacular Middle School.	...	...	...	600
	Conversion of the Vernacular Middle School, Akora into full Anglo-Vernacular Middle School from the 1st April 1939.	...	...	...	600
	Raising of six District Board Primary Schools for boys to the status of Anglo-Vernacular Lower Middle Schools,	...	...	...	1,200
	Conversion of the District Board Anglo-Vernacular Lower Middle School, Kakki into full Anglo-Vernacular Middle School.	...	...	...	600
	Conversion of the District Board Anglo-Vernacular Lower Middle School at Ziarat Kaka Sahib into full Anglo-Vernacular Middle School from the 1st April 1939.	...	...	...	600
	Conversion of the District Board Anglo-Vernacular Lower Middle School, Siri Kot into full Anglo-Vernacular Middle School from the 1st April 1939.	...	...	..	600
	Conversion of the District Board Anglo-Vernacular Lower Middle School, Marghuz into full Anglo-Vernacular Middle School from the 1st April 1939.	...	...	...	600
	Conversion of the District Board Anglo-Vernacular Lower Middle School at Tor Dher into full Anglo-Vernacular Middle School.	...	...	...	600
	Conversion of the District Board Vernacular Lower Middle School at Daraban Kalan into a full Anglo-Vernacular Middle School.	...	...	...	600
	Total Non-Recurring Grants to Local Bodies ...	15,600	25,600	25,600	22,200
	Total Grants-in-aid to Local Bodies for Secondary Education.	2,86,249	3,19,417	3,17,510	3,79,483

Detailed Account No. 37-C—EDUCATION—Primary

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Recurring Grants-in-aid to Local Bodies.	Contract Grant	6,77,814	6,72,300	6,72,300	7,45,800
	Other Additional Grants		53,242	49,400	
	Annual Recurring grants for—				
	Opening of fifty new District Board Primary Schools in the North-West Frontier Province, with effect from April 1939.	..	...	...	**18,500**
	Conversion of sixty pupil teachers' posts into J. V. posts from the 1st April 1939.	..	...	...	**1,701**
	Appointment of a female teacher in the Haripur Jail at Rs. 20 per mensem for the education of the daughters of the Jail Establishment.	...	...	...	**220**
	Contribution to the Municipal Committee, Peshawar, for the introduction of free and compulsory education for boys within the municipal area.	...	...	...	**12,000**
	Provision for adult education ..	...	...	...	**6,000**
	Opening of twelve new District Board Primary Schools for girls in the North-West Frontier Province.	...	...	...	**9,924**
	Total Recurring Grants-in-aid to Local Bodies ...	6,77,814	7,25,542	7,21,700	7,94,145
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants	7,498	13,550	13,550	12,500
	Non-Recurring grants for—				
	Opening of fifty new District Board Primary Schools in the North-West Frontier Province, with effect from April 1939.	...	...	...	**5,000**
	Opening of twelve new District Board Primary Schools for Girls in the North-West Frontier Province.	...	...	...	**1,200**
	Total Non-Recurring Grants-in-aid to Local Bodies ...	7,498	13,550	13,550	18,700
	Total Primary ...	6,85,312	7,39,092	7,35,250	8,12,845

DETAILED ACCOUNT NO. 37-D—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Head Master (Rs. 250—25—500/25—600) ...	5,656	6,000	5,960	6,260
			Total Pay of Officers ...	5,656	6,000	5,960	6,260
Pay of Establishment.	17	18	Teachers 1 (Rs. 150—10—250), 4 (Rs. 120—4—160), 1 (Rs. 100—10—150), 1 (Rs. 90—10—140), 1 (Rs. 70—6—100), 2 (Rs. 70—3—100), 1 (Rs. 70), 4 (Rs. 60), 1 (Rs. 30—1—40) and 1 (Rs. 20).	21,705	19920	19,560	20,130
	1	2	Clerk (Rs. 40—2—90) ...		1,274	900	950
	15	16	Servants at rates varying from Rs. 14 to Rs. 30 each	...	3,120	3,130	3,160
			Leave salary ...	...	300	200	300
			Total Pay of Establishment ...	21,705	24,614	23,790	24,540
Allowances and Honoraria.			Travelling allowance ...	106	300	340	340
			Conveyance and headquarters allowances ...	71	255	130	260
			Stipends ...	21,081	22,200	19,800	20,000
			Creation of 35 Additional J. V. Stipends at Rs. 10 per mensem each at the Government Training School, Peshawar.	...	.	...	**3,850**
			Total Allowances and Honoraria ...	21,258	22,755	20,270	24,450
Contingencies ...			Purchase of furniture, apparatus, books, etc. ...	664	1,400	1,340	1,300
			Remuneration to Boarding House Medical Attendants ...		800	780	800
			Contract contingencies ...	8,497	8,650	8,590	8,600
			Other contingencies ...	5,914	3,400	2,730	3,120
			Deduct- Lump cut for economy ...	...	—1,300	...	—500
			Total Contingencies ...	15,075	12,950	13,440	13,320
			Total Special—Government Special Schools ...	63,694	66,319	63,460	68,570

DETAILED ACCOUNT NO. 37-E—(a) EDUCATION—GENERAL—DIRECTION.

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Pay of Officers ...	1	1	Director of Public Instruction (Rs. 1,500—50—1,750) plus Special Pay Rs. 150. *Charged* ...	*16,277*	*22,800*	...	...
			Voted ...	7,778	...	8,500	8,850
	1	1	Personal Assistant to the Director of Public Instruction (Rs. 250—25—500/25—600).		5,700	5,680	5,980
			Leave salary (voted) ...		800	...	3,690
			Total Pay of Officers ...	24,055	29,300	14,180	18,520
			Charged ...	*16,277*	*22,800*	...	...
			Voted ...	7,778	6,500	14,180	18,520
Pay of Establishment.	21	21	Clerks 2 (Rs. 120—10—300), 9 (Rs. 75—5—150), 1 (Rs. 70—5—125), 8 (Rs. 45—3—105), 1 (Rs. 40—2—90) and 1 special pay Rs. 30.	26,904	24,800	23,100	25,700
	9	9	Servants 1 (Rs. 21—½—25), 1 (Rs. 18), 6 (Rs. 14) and 1 (Rs. 6—7½).		1,600	1,550	1,570
			Temporary establishment ...		700	700	700
			Leave salary ...		...	3,170	1,830
			Total Pay of Establishment ...	26,904	27,100	28,520	29,800

DETAILED ACCOUNT No. 37-E—(a) EDUCATION—SPECIAL—GENERAL—DIRECTION—concld.

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	*673*	*1,500*	...	...
		Voted ...	1,808	700	2,200	2,200
	Hill and hill journey allowance ...	*Charged* ...	...	...	...	...
		Voted ...	...	...	...	...
	Other allowances ...	... ...	1,010	900	1,000	900
	Total Allowances and Honoraria ...		3,491	3,100	3,200	3,100
		Charged ...	*673*	*1,500*	...	...
		Voted ...	2,818	1,600	3,200	3,100
Contingencies ...	Contract contingencies ...	...	6,755	8,000	8,000	8,500
	Other contingencies ...	...	1,502	1,500	1,500	
	Deduct—Lump cut for economy ...	...	...	—900	—900	...
	Total Contingencies ...		8,257	8,600	8,600	8,500
	Total Direction ...		62,707	68,100	54,500	59,930
		Charged ...	*16,950*	*24,300*	...	...
		Voted ...	45,757	43,800	54,500	59,930

DETAILED ACCOUNT No. 37-E—(b) EDUCATION—GENERAL—INSPECTION

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspectress of Girls' Schools (Rs. 400—25—1,050) plus Overseas Pay Rs. 150 (*Charged*).	*11,305*	*11,700*	*11,680*	*11,980*
	1	1	Inspector of Vernacular Education (Rs. 650—30—800).	37,819	7,600	29,560	27,920
	2	2	Assistant and Sub-Assistant Inspectresses of Girls' Schools, 1 (Rs. 200—20—400/25—500), 1 Rs. (140—10—250).		5,200		
	6	6	District Inspectors of Schools (Rs. 250—25—500/25—600).		23,600		
			Leave salary { Voted		500	2,250	2,070
			Leave salary { *Charged*	...	...	...	2,000
			Total Pay of Officers ...	49,124	50,600	43,490	43,970
			Charged ...	*11,305*	*11,700*	*11,680*	*13,980*
			Voted ...	37,819	38,900	31,810	29,990
Pay of Establishment.	...	...	Sub-Assistant Inspectress of Girls' Schools ...	...	...	...	1,820
	10	10	District and Assistant District Inspectors of Schools 1 (Rs. 180—12—240) and 9 (Rs. 120—4—160).	41,935	18,300	17,220	17,840
	23	23	Clerks 1 (Rs. 75—5—150), 6 (Rs. 45—3—105), 14 (Rs. 40—2—90) and 2 (Rs. 30—1½—60/2—70).		17,175	16,730	17,310
	1	1	Physical Supervisor (Rs. 120—4—160) ...		1,300	1,200	1,200
	29	29	Servants (Rs. 14 each)		4,900	5,100	5,110
			Leave salary		1,600	1,780	1,570
			Total Pay of Establishment ...	41,935	43,275	42,030	44,850

DETAILED ACCOUNT No. 37-E—(b) EDUCATION—GENERAL—INSPECTION—concld.

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	*1,436*	*1,300*	*1,200*	*1,200*
		Voted ...	13,169	14,800	14,540	14,430
	Conveyance allowance ...	*Charged* ...	*192*	*300*	*320*	*360*
		Voted ...	...	500	430	420
	Cost of passages granted under the Superior Civil Services Rules, 1924 (Charged).		...	...	...	...
	Other allowances	...	2,915	1,766	1,790	1,650
	Total Allowances and Honoraria	...	17,712	18,666	18,280	18,060
		Charged ...	*1,628*	*1,600*	*1,520*	*1,560*
		Voted ...	16,084	17,066	16,760	16,500
Contingencies ...	Contract contingencies ..	...	8,148	9,100	9,380	9,000
	Other contingencies... ...	...	1,173	3,300	2,170	2,170
	Deduct :—Lump cut for economy ...	...	...	—1,000	...	...
	Total Contingencies	...	9,321	11,400	11,550	11,170
	Total Inspection	...	1,18,092	1,23,941	1,15,350	1,18,050
		Charged ...	*12,933*	*13,300*	*13,200*	*15,540*
		Voted ...	1,05,159	1,10,641	1,02,150	1,02,510

DETAILED ACCOUNT No. 37-E—(c) EDUCATION—GENERAL—SCHOLARSHIPS

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Scholarships ...	In Arts Colleges	7,311	8,000	8,040	8,160
	In Arts Colleges (Female) College Scholarships for girls.	971	...	...	...
	In Secondary Schools (males)	4,956	6,600	6,600	6,600
	In Female Schools	18,378	29,679	28,700	28,800
	In primary Schools (Females)—Dais Scholarships for girls.	660	...	...	...
	For soldiers' children	11,251	7,500	12,290	7,500
	Miscellaneous scholarships	1,282	2,000	4,400	2,000
	Increase in the present allotment of miscellaneous scholarships from Rs. 2,000 to Rs. 4,000.	...	...	...	2,000
	Scholarships to Europeans and Anglo-Indians ...	20	600	600	600
	Deduct—Probable Savings	...	—1,300	—1,300	—1,300
	Total Scholarships ...	44,829	53,079	59,330	54,300

Detailed Account No. 37-E—(d) EDUCATION—GENERAL—Miscellaneous

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget, Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Registrar, Departmental Examinations and Secretary, Text Book Committee (Rs. 250—25—500/25—600).	4,187	4,500	4,490	4,790
			Leave salary		400	410	400
			Total Pay of Officers ...	4,187	4,900	4,900	5,190
Pay of Establishment.	1	1	Clerk (Rs. 75—5—100/5—150) ...	1,729	1,200	1,330	1,250
	1	1	Servant (Rs. 14)		200	170	170
			Leave salary		100	180	200
			Total Pay of Establishment ...	1,729	1,500	1,680	1,620
Allowances and Honoraria.			Travelling allowance	565	700	700	700
			Other allowances	24	...	20	10
			Total Allowances and Honoraria ...	589	700	720	710
Contingencies ...			Contract contingencies...	2,296	2,800	3,000	3,000
			Home Hygiene and First Aid Classes	10,478	1,200	1,200	1,200
			Presents to school children		800	800	800
			Remuneration to examiners, etc.		9,100	9,100	9,000
			Deduct :—Lump cut for economy	...	−1,300	−1,300	−1,000
			Total Contingencies ...	12,774	12,600	12,800	13,000
Grants-in-aid, Contributions, etc.			Grants-in-aid to the Boy Scouts Association ...	4,500	4,500	4,500	4,500
			Contribution towards the cost of the International Board for Anglo-Indian and European Education.	53	...	30	30
			Total Grants-in-aid, Contributions, etc. ...	4,553	4,500	4,530	4,530
			Total Miscellaneous ...	23,832	24,200	24,630	25,050

Detailed Account No. 37-F—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	Charges in England				
	B—High Commissioner				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	*8,657*	*4,720*	*4,720*	*5,960*
	Voted ...	1,656	1,800	200	1,080
	Total Leave Salaries and Deputation Pay ...	10,313	6,520	4,920	7,040
	Charged ...	*8,657*	*4,720*	*4,720*	*5,960*
	Voted ...	1,656	1,800	200	1,080
Sterling Overseas Pay.	Sterling Overseas Pay—(*Charged*)	...	...	...	...
	Total Charges in England ...	10,313	6,520	4,920	7,040
	Charged ...	*8,657*	*4,720*	*4,720*	*5,960*
	Voted ...	1,656	1,800	200	1,080

Grant No. 17

MEDICAL AND PUBLIC HEALTH

Voted Rs. 7,94,000 ; *Charged Rs. 1,48,000*

Total Rs. 9,42,000

MAJOR HEADS : 38—MEDICAL AND 39—PUBLIC HEALTH

		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MAJOR HEADS					
38—Medical ...	... *Charged*	*97,921*	*1,13,000*	*98,000*	*1,19,000*
	Voted	**5,91,279**	**6,04,000**	**5,91,000**	**6,17,000**
39—Public Health	... *Charged*	*16,566*	*44,000*	*27,000*	*29,000*
	Voted	**1,05,915**	**2,68,000**	**1,64,000**	**1,77,000**
For Rounding	... *Charged*	...	...	...	...
	Voted	...	...	...	...
	Total ...	**8,11,681**	**10,29,000**	**8,80,000**	**9,42,000**
	Charged ...	*1,14,487*	*1,57,000*	*1,25,000*	*1,48,000*
	Voted ...	**6,97,194**	**8,72,000**	**7,55,000**	**7,94,000**

MEDICAL

Voted Rs. 6,17,000 ; *Charged Rs. 1,19,000*

Total Rs. 7,36,000

MAJOR HEAD : 38—MEDICAL

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province.

		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
SUMMARY						
Medical Establishment	*Charged* ...	38-A	*80,851*	*1,00,800*	*87,555*	*99,850*
	Voted ...		**70,422**	**67,170**	**68,160**	**64,739**
Hospitals and Dispensaries	... ...	38-B	**4,64,250**	**4,46,644**	**4,37,181**	**4,58,689**
Medical Schools and Colleges	... ...	38-C	**35,801**	**38,700**	**40,218**	**40,864**
Mental Hospitals	... ...	38-D	**20,180**	**51,256**	**42,271**	**52,573**
Charges in England	*Charged* ...	38-E	*17,159*	*11,800*	*11,000*	*19,160*
	Voted ...		**629**	...	**3,040**	...
Loss or gain by exchange	*Charged* ...	...	**—89**	...	...	...
	Voted ...	...	**—3**	...	...	...
Rounding	*Charged* ...	...		*+400*	*—555*	*—10*
	Voted ...	...		**+230**	**+130**	**+135**
Total 38—Medical	...		**6,89,200**	**7,17,000**	**6,89,000**	**7,36,000**
	Charged ...	...	*97,921*	*1,13,000*	*98,000*	*1,19,000*
	Voted ...	...	**5,91,279**	**6,04,000**	**5,91,000**	**6,17,000**

DETAILED ACCOUNT NO 38-A—MEDICAL—MEDICAL ESTABLISHMENT

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspector-General of Civil Hospitals (Rs. 2,750)—*Charged.*	71,983	33,000	33,000	33,000
	4	4	Civil Surgeons (Rs. 500—1,850)—*Charged* ...		57,300	45,700	56,400
	2	2	Civil Surgeons (Rs. 600—900)—Voted ...	30,412	20,200	22,000	20,962
	1	1	Personal Assistant (Rs. 350—600) ...		7,200	7,200	7,200
			Leave Salary (*Charged*) ...		...	...	...
			Total Pay of Officers ...	1,02,395	1,17,700	1,07,900	1,17,562
			Charged ...	*71,983*	*90,000*	*78,700*	*89,400*
			Voted ...	30,412	27,400	29,200	28,162

DETAILED ACCOUNT NO. 38-A—MEDICAL—MEDICAL ESTABLISHMENT—*concluded*

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	16	16	Clerks 3 (Rs. 120—10—300), 6 (Rs. 75—5—150) 1 (Rs. 65—5—130) and 6 (Rs. 45—3—105).	22,209	23,115	20,428	21,970
	8	8	Servants (at rates varying from Rs. 14 to Rs. 25)	1,628	1,600	1,572	1,572
			Temporary establishment ...	...	100	...	...
			Leave salary	...	1,200	2,200	1,158
			Deduct probable savings	...	500	...	1,500
			Total Pay of Establishment ...	23,837	25,515	24,200	23,200
Allowances and Honoraria.			Honoraria to Surgeons (*Charged*) ...	*1,000*	*1,000*	*1,000*	*1,000*
			Travelling allowance ... { *Charged* ...	*6,668*	*7,100*	*6,000*	*7,000*
			Travelling allowance ... { Voted	2,771	1,600	1,900	1,900
			Local and other allowances	1,300	555	550	552
			Fees for Imperial Serologists	4,600	4,500	6,000	4,500
			Total Allowances and Honoraria ...	16,339	14,755	15,450	14,952
			Charged ...	*7,668*	*8,100*	*7,000*	*8,000*
			Voted ...	8,671	6,655	8,450	6,952
Contingencies ...			Contract Contingencies	5,199	5,200	4,200	6,425
			Other Contingencies	2,303	2,400	2,110	
			Deduct—Lump cut for economy	...	...	...	...
			Total Contingencies ...	7,502	7,600	6,310	6,425
Grants-in-aid, Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*1,200*	*2,400*	*1,855*	*2,450*
			Total Medical Establishment ...	1,51,273	1,67,970	1,55,715	1,64,589
			Charged ...	*80,851*	*1,00,800*	*87,555*	*99,850*
			Voted ...	70,422	67,170	68,160	64,739

DETAILED ACCOUNT NO. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY	Rs.	Rs.	Rs.	Rs.
Lady Reading Hospital	**1,68,784**	**1,62,088**	**1,60,545**	**1,64,692**
Other Hospitals and Dispensaries	**1,96,284**	**2,09,416**	**2,00,664**	**2,18,835**
Grants-in-aid to Hospitals and Dispensaries	**99,182**	**75,140**	**75,972**	**75,162**
Total Hospitals and Dispensaries ...	**4,64,250**	**4,46,644**	**4,37,181**	**4,58,689**

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			1.—LADY READING HOSPITAL				
Pay of Officers ...	3	3	Assistant Surgeons (Rs. 225—15—450) ...	16,837	15,800	14,400	15,452
			Total Pay of Officers ..	16,837	15,800	14,400	15,452

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*continued*

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	5	5	Sub-Assistant Surgeons 4 (Rs. 70—4—130), 1 (Rs. 150—175) plus special pay Rs. 20 per mensem each.		8,570		8,510
	14	14	Matrons and Nurses 1 (Rs. 350), 2 (Rs. 250) and 11 (Rs. 80).	48,338	19,440		19,440
	25	25	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		12,200		10,827
	1	1	Clerk (Rs. 75—5—150)	...	1,370	48,700	1,435
			Staff required for Lady Reading Hospital, Peshawar.	...	...		**1,980**
			Appointment of a Radiologist in the Lady Reading Hospital, Peshawar.	...	...		**840**
	33	32	Servants (at rates varying from Rs. 16 to Rs. 60).	...	8,120		8,154
			Leave salary	...	400		400
			Temporary Establishment ...	...	1,000		1,000
			Deduct probable savings	.	1,000		766
			Total Pay of Establishment ...	48,338	50,100	48,700	51,820
Allowances and Honoraria.			Travelling allowance	1,948	1,500	2,000	2,000
			House-rent and other allowances	2,494	2,700	2,700	2,820
			Total Allowances and Honoraria ...	4,442	4,200	4,700	4,820
Contingencies ...			Medicines supplied by the Military Department ...		11,000	11,000	11,000
			Cost of medicines		10,000	17,500	17,500
			X-Ray charges		4,000	4,500	4,000
			Diet of patients	63,480	17,000	17,000	17,000
			Other supplies and services ...		12,000	12,000	12,000
			Cost of vaccine ...		400	968	900
			Cost of stores purchased from England ...		7,500		...
			Contract contingencies	23,959	23,968	23,400	23,400
			Other contingencies ...	11,728	8,400	8,400	8,400
			Contingencies for staff required for Lady Reading Hospital, Peshawar in connection with Venerealogist.	...	...	**257**	**600**
			Deduct — Lump cut for economy ...	..	2,280	2,280	2,200
			Total Contingencies ..	99,167	91,988	92,745	92,600
			Total Lady Reading Hospital ..	1,68,784	1,62,088	1,60,545	1,64,692

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			2—OTHER HOSPITALS AND DISPENSARIES				
Pay of Officers ...	15	15	Assistant Surgeons (Rs. 225—15—450) ..	51,710	63,025		65,444
			Appointment of a W. M. S. Doctor as Inspecting Officer of Women's Hospitals and incharge of Zenana Hospital, Peshawar.	..	...	56,000	**8,580**
			Deduct probable savings	...	2,000		5,444
			Total Pay of Officers ...	51,710	61,025	56,000	68,580
Pay of Establishment.	51	52	Female Sub-Assistant Surgeons 6 (Rs. 75—5—175), Sub-Assistant Surgeons) 1 (Rs. 105), 1 (Rs. 160—175), 6 (Rs. 150—175) and 1 (Rs. 75—145), 37 (Rs. 70—4—130) plus special pay Rs. 20 per mensem each.	1,18,456	82,520		78,288
	100	103	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		46,600		49,236
	2	2	Clerk 1 (Rs. 75—5—150), Matron 1 Rs. 100)...	...	2,186	1,25,606	1,965
			Appointment of a Dai, Assistant Nurse one each at Mansehra, Charsadda and Kulachi Civil Hospitals.	...	...		**990**
			Establishment of 6 Rural Dispensaries under charges of Compounders.	...	...		**1,543**
			Appointment of one Dai Assistant Nurse at Civil Hospital, Ziarat Kaka Sahib.	...	...		**330**
			Opening of a Female Dispensary at Charsadda.	...	..		**765**
	29	37	Servants (at rates varying from Rs. 13 to Rs. 14).	...	4,500		6,312
			Deduct—Probable savings ...	...	10,200		10,000
			Total Pay of Establishment ...	1,18,456	1,25,606	1,25,606	1,29,429

DETAILED ACCOUNT NO. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*concluded*

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	14,781	12,000	12,000	12,000
	House-rent and other allowances	4,272	5,200	3,200	3,431
	Fees for conducting *post mortem* and other medico-legal examinations.	...	1,700	1,184	1,200
	House-rent allowances for Dai Assistant Nurse one each at Mansehra, Charsadda and Kulachi Civil Hospitals.	...	...	...	**165**
	House-rent allowances for Establishment of 6 Rural Dispensaries under charges of Compounders.	...	...	...	**132**
	House-rent allowances for a Female Dispensary at Charsadda.	..	...	...	**121**
	Total Allowances and Honoraria ...	19,053	18,900	16,384	17,049
Contingencies ...	Medicines supplied by Military Department ...	41,200	18,300	18,195	19,048
	Cost of medicines		3,600	3,200	3,200
	Quinine for prophylactic use		5,000	5,000	5,000
	Diet of patients		2,500	2,702	7,105
	Other supplies and services		5,100	19,145	6,534
	Expenditure from charity boxes		500	500	500
	Cost of vaccine	...	1,900	1,690	1,690
	Subsidising of 5 Medical Practitioners in the villages of the North-West Frontier Province to afford medical aid to the rural population.	...	9,000	9,112	9,040
	Expenditure on leprosy work	...	...	400	1,297
	Contingencies for the T. B. Sanitorium at Dadar ..	...	19,025	...	...
	Training of Female Compounders ..	...	360	450	...
	Contract contingencies	9,781	11,400	11,908	13,584
	Other contingencies	10,839	4,000	3,532	3,684
	Contingencies for Establishment of 6 Rural Dispensaries under charges of Compounders.	...	...	...	**4,800**
	Contingencies for Female Dispensary at Charsadda ...	...	...	**1,200**	**1,474**
	Deduct — Lump cut for economy	...	3,500	...	...
	Total Contingencies ...	61,820	77,185	77,034	76,956
	Total Other Hospitals and Dispensaries ...	2,51,039	2,82,716	2,75,024	2,92,014
	Deduct recoverable from Local Bodies ...	**54,755**	**73,300**	**74,360**	**73,179**
	Net other Hospitals and Dispensaries ..	**1,96,284**	**2,09,416**	**2,00,664**	**2,18,835**
Grants-in-aid to Hospitals and Dispensaries.	3—GRANTS-IN-AID TO HOSPITALS AND DISPENSARIES				
	Grants to hospitals and dispensaries ...	99,182	74,700	75,532	75,162
	Recurring grant-in-aid for the Haripur Municipal Committee.	...	440	440	...
	Total Grants-in-aid to Hospitals and Dispensaries ...	99,182	75,140	75,972	75,162

DETAILED ACCOUNT No. 38-C—MEDICAL—MEDICAL SCHOOLS AND COLLEGES

Primary unit of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Medical Schools and Colleges.	Scholarships	4,438	5,600	5,560	7,104
	Share of the cost of the King Edward Medical College, Lahore, and Medical School, Amritsar, paid to the Punjab Government.	27,863	29,100	30,578	29,475
	Grant-in-aid to the Women's Christian Medical College, Ludhiana, for training North-West Frontier Province students.	3,500	4,000	4,080	4,285
	Total Medical Schools and Colleges ...	35,801	38,700	40,218	40,864

DETAILED ACCOUNT No. 38-D—MEDICAL—MENTAL HOSPITAL

Primary unit of appropriation	Number 1938-39	Number 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	5	5	One Sub-Assistant Surgeon in the grade of Rs. 70—4—130/150—175, plus Rs. 20, Frontier allowance and Mental Hospital allowance of Rs. 40 per mensem, less 15 per cent. cut, one Compounder at Rs. 20, plus Frontier allowance of Rs. 7-8-0 and Mental Hospital allowance of Rs. 3 per mensem, less 15 per cent. cut, one Clerk at Rs. 50 per mensem, less 15 per cent. cut, two female attendants at Rs. 21 per mensem each.	...	2,436	3,096	3,062
			Appointment of five attendants for Mental patients in the Mental Ward of the Peshawar Central Jail at Rs. 25 per mensem each.	...	...	...	1,500
			Total Pay of Establishment ...	...	**2,436**	**3,096**	**4,562**
Allowances and Honoraria.			Travelling allowance in connection with the Mental Ward in the Central Jail, Peshawar.	...	200	170	170
			House-rent and other allowances for Mental Wa d Staff.	...	220	110	120
			Total Allowances and Honoraria ...	...	**420**	**280**	**290**
Contingencies ..			Diet of patients in connection with the opening of a Mental Ward.	...	21,800	13,800	21,800
			Costs of medicines in connection with the opening of a Mental Ward.	...	1,000	1,000	1,000
			Other Supplies and Services in connection with the opening of a Mental Ward.	...	11,600	11,600	11,600
			Contract Contingencies in connection with the opening of a Mental Ward.	...	800	800	800
			Other Contingencies	...	...	...	200
			Deduct — Lump cut for economy ...	...	...	...	4,000
			Total Contingencies ...	...	**35,200**	**27,200**	**31,400**
Charges paid to other Governments, Department, etc.			Maintenance charges of North-West Frontier Province Lunatics paid to other Governments, Departments, etc.	20,180	13,200	11,695	12,821
Donations for charitable purposes.			Maintenance of indigent and insane persons and other charges.	...	...	...	3,500
			Total Mental Hospital ...	**20,180**	**51,256**	**42,271**	**52,573**

DETAILED ACCOUNT NO. 38-E—MEDICAL—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay ... *Charged* ...	*10,249*	*4,840*	*2,520*	*11,160*
	Voted	629	...	3 040	...
	Total Leave Salaries and Deputation Pay ...	10,878	4,840	5,560	11,160
	Charged ...	*10,249*	*4,840*	*2,520*	*11,160*
	Voted ...	629	...	3,040	...
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	*6,910*	*6,960*	*8,480*	*8,000*
	Total High Commissioner ...	17,788	11,800	14,040	19,160
	Charged ..	*17,159*	*11,800*	*11,000*	*19,160*
	Voted ...	629	...	3,040	...
	Total Charges in England ...	17,788	11,800	14,040	19,160
	Charged ...	*17,150*	*11,800*	*11,000*	*19,160*
	Voted ...	629	...	3,040	...

PUBLIC HEALTH

Voted Rs. 1,77,000; *Charged Rs. 29,000*

Total Rs. 2,06,000

MAJOR HEAD: 39—PUBLIC HEALTH

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province

SUMMARY		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Public Health Establishment ...	*Charged* ...	39-A	*13,935*	*18,700*	*9,334*	*24,319*
	Voted ...		14,153	85,589	93,762	1,07,161
Grants-in-aid for Public Health purposes ...		39-B	5,035	1,65,300	38,175	54,255
Expenses in connection with epidemic diseases ...		39-C	16,726	16,700	32,544	15,327
Pasteur Institutes		...	...	...	...	...
Charges in England ...	*Charged* ...	39-D				
	Voted ...		2,645	24,800	17,320	4,800
Loss or gain by exchange ...	*Charged* ...	...	—14	...	...	...
	Voted ...	...	...	...	...	...
For rounding ...	*Charged* ...	...	...	*+500*	*+346*	*—119*
	Voted ...	...	...	+411	—481	+257
Total 39—Public Health ...		...	1,22,481	3,12,000	1,91,000	2,06,000
Charged ...		...	*16,566*	*44,000*	*27,000*	*29,000*
Voted ...		...	1,05,915	2,68,000	1,64,000	1,77,000

DETAILED ACCOUNT No. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	*Assistant Director of Public Health (Rs. 1,500—1,800 and special pay Rs. 250) (Charged).*	*12,419*	*15,700*	*7,734*	*21,719*
			Voted ...	...	...	4,445	...
	1	1	Health Officer, Peshawar (Rs. 600—30—900) ...	20,068	6,600	3,399	3,826
	1	1	Assistant Surgeon in charge, Provincial Laboratory (Rs. 300—15—450) plus special pay Rs. 100 per mensem.		4,100	5,867	6,600
			Leave salary	...	600	600	...
			Total Pay of Officers ...	32,487	27,000	22,045	32,145
			Charged ...	*12,419*	*15,700*	*7,734*	*21,719*
			Voted ...	20,068	11,300	14,311	10,426
Pay of Establishment.	6	6	Superintendents of Vaccination—6 (Rs. 40—4—60/5—90) and sanitation allowances (1 at Rs. 25 for six months).	31,116	4,400	4,327	4,629
	1	1	Vaccinator (Rs. 18—1—23/24—2—40 and special pay at Rs. 5 per mensem).		500	539	540
	3	3	Laboratory establishment (2 at Rs. 40—2—80/2—90 and 1 at Rs. 14 per mensem).		1,700	1,666	1,714
	3	4	Establishment for the medical inspection of school children (Sub-Assistant Surgeons at Rs. 70—4—130 and special pay at Rs. 50 and Frontier Allowance at Rs. 20 per mensem each) and special pay at Rs. 10 per mensem to the Head Clerk to the Assistant Director of Public Health and special pay of Rs. 30 each to two persons.		8,700	9,484	10,006
	2	2	Clerks (1 at Rs. 100—6—160/8—200 and 1 at Rs. 40—2—80/2—90).		3,100	4,262	3,134
	5	5	Servants (1 at Rs. 20—½—25, 1 at Rs. 18 and 3 at Rs. 14 per mensem each).		1,000		984
	5	10	Establishment for Travelling Dispensary for the Hazara and Peshawar District.	...	2,700	3,381	6,296
				...	3,239		
			One Driver and one cleaner for Sentinal Watering Wagon, Peshawar.	...	700	660	660
			Entertainment of the following staff in connection with the opening of Child Welfare Centres at Peshawar and Dera Ismail Khan :—				
	2	2	Health Workers 1 (Rs. 250—10—300), 1 (Rs. 200—10—250).		6,700	6,689	6,800
	2	2	Assistant Health Visitors at Rs. 90 per mensem each				
	3	3	Dais at Rs. 20 per mensem each ...				
			Health Officer Mardan and Medical Officer of Health of Peshawar City in the grade of Rs. 70—4—130 plus Frontier Allowance Rs. 20 per mensem each and 2 special pays at Rs. 45.		2,600	2,490	5,052
						2,080	
			Leave salary	...	500	...	500
			Deduct probable savings	...	500	...	2,000
			Total Pay of Establishment ...	31,116	35,339	35,578	38,315

DETAILED ACCOUNT NO. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*concluded*

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance... *Charged* ...	*1,185*	*2,000*	*1,000*	*2,000*
	Travelling allowance... Voted ...	3,999	4,050	5,000	4,750
	Other allowances ... Voted ...	3,402	3,200	2,506	996
	Total Allowances and Honoraria ...	8,586	9,250	8,506	7,746
	Charged ...	*1,185*	*2,000*	*1,000*	*2,000*
	Voted ...	7,401	7,250	7,506	5,746
Contingencies ...	Other Supplies and Services and Subsidising of 10 Dais ..	6,272	10,000 2,750	11,232	13,000
	Supplies and Services and other contingencies in connection with rural uplift in North-West Frontier Province.	3,397	3,700	5,983	5,750
	Cost of Medicine for Travelling Dispensary, Hazara ...	...	1,500		
	Cost of Medicine for Travelling Dispensary, Peshawar ...	...	550		
	Contract contingencies	3,130	1,700	4,510	4,510
	Other contingencies	15,494	2,600	2,600	2,500
	Contingencies for Mardan District— ...	...	500	...	...
	Contingencies for Child welfare Centres ...	...	10,100	8,242	7,668
	Extension of the scheme of Medical Inspection of School Children in the rural areas.	...	1,200	...	...
	Deduct — Lump cut for economy	...	-3,300	...	4,428
	Total Contingencies ...	28,293	31,300	32,567	29,000
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*331*	*1,000*	*600*	*600*
Miscellaneous ...	Expenditure on Rural Sanitation met from the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.	...	4,900	6,650	26,674
	Total Public Health Establishment ...	1,00,813	1,08,789	1,05,946	1,34,480
	Charged ...	*13,935*	*18,700*	*9,334*	*24,319*
	Voted ...	86,878	90,089	96,612	1,10,161
	Deduct—Amount recoverable from Local Bodies (voted).	2,725	4,500	2,850	3,000
	Net Total Public Health Establishment	98,088	1,04,289	1,03,096	1,31,480
	Charged ...	*13,935*	*18,700*	*9,334*	*24,319*
	Voted ...	84,153	85,589	93,762	1,07,161

DETAILED ACCOUNT NO. 39-B—PUBLIC HEALTH—GRANTS-IN-AID FOR PUBLIC HEALTH PURPOSES

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid for Public Health Purposes.	Grants-in-aid for Public Health Purposes ...	5,036	65,300	5,040	15,300
	Grants-in-aid for the supply of drinking water to the inhabitants of certain dry areas of the Province.	...	1,00,000	33,135	38,955
	Total Grants-in-aid for Public Health Purposes ...	5,036	1,65,300	38,175	54,255

DETAILED ACCOUNT No. 39-C—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...	..	Temporary appointment of an Assistant Surgeon (Rs. 300—15—450)	745	...	...	...
			Total Pay of Officers ...	745	...	...	...
Pay of Establishment.	1	1	Sub-Assistant Surgeon (Rs. 70—4—130 and Frontier allowance Rs. 20 plus Epidemic duty allowance Re. 0-12-0 per diem).	2,825	2,100	4,612	1,335
	1	...	Compounder (Rs. 30 plus Frontier allowance Rs. 7-8-0 per mensem plus Epidemic duty allowance Re. 0-4-0 per diem).		400		542
			Temporary establishment		800	...	800
			Total Pay of Establishment ...	2,825	3,300	4,612	2,677
Allowances and Honoraria.			Travelling allowance	1,140	900	1,690	900
			Other allowance	10	...	20	...
			Total Allowances and Honoraria ...	1,150	900	1,710	900
Contingencies ...			Purchase of quinine	3,500	3,500	8,400	5,000
			Medicines, medical and inoculation equipment ...	7,608	7,500	15,284	5,250
			Contingencies	818	1,300	2,738	1,300
			Deduct—Lump cut for economy	...	300	300	300
			Total Contingencies ...	11,926	12,000	26,122	11,250
Grants-in-aid to District Boards and Municipalities.			Grants-in-aid to District Boards and Municipalities ...	80	1,000	100	1,000
			Deduct—Lump cut for economy	...	500	..	50
			Total Expenses in connection with Epidemic Diseases ...	16,726	16,700	32,544	15,327

DETAILED ACCOUNT No. 39-D—PUBLIC HEALTH—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND, *High Commissioner.*				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay (*Charged*) ...	...	20,000	15,240	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	2,645	4,800	1,560	4,800
	Total High Commissioner ...	2,645	24,800	16,800	4,800
	Charged ...	2,645	24,800	16,800	4,800
	Other Charges (*Charged*) ...	...	...	520	...
	Total charges in England ...	2,645	24,800	17,320	4,800
	Charged ...	2,645	24,800	17,320	4,800

Grant No. 18

AGRICULTURE

Voted Rs. 2,82,000

Total Rs 2,82,000

MAJOR HEAD : 40—AGRICULTURE

Head of Department :—*Secretary, Development Departments*

SUMMARY.		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Agricultural Department—						
Direction ...	*Charged* ...	40-A (1)	*42,592*	..	*2,850*	...
	Voted ...		21,637	20,752	25,370	28,772
Horticulturist		40-A (2)	...	...	2,200	5,190
Seed Distribution Scheme		40-A (3)	51,376	52,350	52,640	...
Superintendence		40-A (4)	6,607	32,005	19,800	19,500
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.		40-A (5)	52,560	32,268	31,390	84,530
Experimental Farms	*Charged* ...	40-B	...		...	...
	Voted ...		85,500	75,579	77,640	99,791
Agricultural Experiments and Research		40-C	.	14,243	11,440	15,550
Agricultural Education		40-D	6,723	15,409	13,790	16,010
Scheme for the improvement of Agricultural marketing in India ...		40-E	11,278	11,100	10,000	10,000
Charges in England ...	*Charged* ...	40-F	*1,071*	...	*2,200*	...
	Voted ...		4,551	720	1,680	2,720
Loss or gain by exchange ...	*Charged* ...	...	—5	...	...	...
	Voted ...	...	—24	...	...	...
Rounding ...	*Charged* ...	...	...	...	—50	...
	Voted ...	.		– 426	+50	—63
Total 40—Agriculture ..		...	2,83,866	2,54,000	2,51,000	2,82,000
Charged ...		...	*43,658*	...	*5,000*	...
Voted ...		..	2,40,208	2,54,000	2,46,000	2,82,000

DETAILED ACCOUNT No. 40-A (1)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DIRECTION

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...	1	Agricultural Officer	42,098	...	5,700	6,500
			Deduct on account of emergency cut in pay (*Charged*).		...	...	...
			Officer on special duty (*Charged*) ...		...	..	...
			Personal Assistant		...	...	...
			Leave salary		...	2,850	500
			Total Pay of Officers *Charged* ...	*39,200*	...	*2,850*	..
			Total Pay of Officers Voted ...	2,898	...	5,700	7,000
Pay of Establishment	12	12	Clerks 2 (Rs. 105—10—255), 1 (Rs. 200—20—500) 3 (Rs. 65—5—130), 6 (Rs. 40—3 —90).	13,549	12,743	8,600	3,100
			Retention of post of the propaganda clerk for one year 1938-39, on Rs. 40 per mensem fixed pay.		480		
	6	6	Servants 1 (Rs. 20—1—25) and 5 (Rs. 14) ...		1,105		
			Continuance of temporary office of Agricultural Officer, North-West Frontier Province for another year.	...	...	..	3,055
			Continuance of temporary staff of the office of Head of Department for agriculture etc., for another year.	...	...	...	3,047
			Leave salary		...	100	650
			Total Pay of Establishment ...	13,549	14,328	8,700	9,852

DETAILED ACCOUNT NO. 40-A (1)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DIRECTION—concluded

Primary unit of appropriation		Actuals, 1937-38	Budget, Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ... *Charged* ...	2,659	...	...	...
	Voted ...	589	800	3,000	3,000
	Other allowances ...	770	624	560	420
	Total Allowances and Honoraria ...	4,018	1,424	3,560	3,420
	Charged ...	2,659	...	...	...
	Voted ...	1,359	1,424	3,560	3,420
Contingencies ...	Contingencies	3,831	5,000	7,410	8,50)
	Total Contingencies ...	3,831	5,000	7,410	8,500
Grants-in-aid, Contributions, etc.	Contribution for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	733	...	...	...
	Total Grants-in-aid, Contributions, etc. (*Charged*).	733	...	...	...
Establishment Charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.	...		...	...
	Total establishment charges payable to other Governments, Departments, etc.,	...	...	...	...
	Total Agricultural Department — Direction ...	64,229	20,752	28,220	22,670
	Charged ...	42,592	...	2,850	...
	Voted ...	21,637	20,752	25,370	28,772

DETAILED ACCOUNT NO. 40-A (2)—AGRICULTURE—AGRICULTURAL DEPARTMENT—APPOINTMENT OF HORTICULTURIST

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	..		Horticulturist	...	...	1,320	3,710
			Total Pay of Officers ...	...	...	1,320	3,710
Pay of Establishment.	...		Agricultural Assistant	...	...	200	600
	...		Clerks, 1 (Rs. 70—5—125), 2 (Rs. 50—4—110), 1 (Rs. 40—2—90) and 5 (Rs. 35—2—75).	...	...		
	...		Servants (Rs. 13—50)				
			Appointment of six temporary Kamdars in the grade of (Rs. 20—1—30/2—50 less 15 per cent. cut.)				
			Leave salary				
			Total Pay of Establishment ...	...	...	200	600

DETAILED ACCOUNT No. 40-A (2)—AGRICULTURE—AGRICULTURAL DEPARTMENT—APPOINTMENT OF HORTICULTURISTS—concluded

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	...	...	350	500
	Other allowances	...	...	30	80
	Total Allowances and Honoraria ...	...	...	380	580
Contingencies ...	Contingencies	...	...	300	300
	Total Contingencies ...	...	...	300	300
	Total Horticultnrist ...	...	...	2,200	5,190

DETAILED ACCOUNT No. 40-A (3)—AGRICULTURE—AGRICULTURAL DEPARTMENT—SEED DISTRIBUTION SCHEME

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Appointment of 2 Agricultural Assistants (Rs. 70—4—180 less 15 per cent. cut), 2 Accountants (Rs. 35—2—75) and 2 Peons (Rs. 14).	2,070	2,900	3,190	...
	Total Pay of Establishment ...	2,070	2,900	3,190	...
Allowances and Honoraria.	Travelling allowance ...	610	950	950	...
	Total Allowances and Honoraria ...	610	950	...	...
Contingencies ...	Cost of seed	48,696	50,000	48,500	...
	Other Contingencies		200	...	...
	Deduct—Lump cut for economy		—1,700	...	...
	Total contingencies ...	48,696	48,500	48,500	...
	Total Seed Distribution Scheme ...	51,376	52,350	52,640	...

DETAILED ACCOUNT No. 40-A (4)—AGRICULTURE—AGRICULTURAL DEPARTMENT—SUPERINTENDENCE

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	2		Extra Assistant Directors of Agriculture (Rs. 200—25—750).	6,607	8,700	6,100	7,500
			Leave salary	...	900	...	450
			Total Pay of Officers ...	6,607	9,600	6,100	7,950
Pay of Establishment.	9	10	Clerks 2 (Rs. 50—4—110), 1 (Rs. 70—5—125), 6 (Rs. 35—2—75).	...	7,005	7,100	5,430
	8	8	Servants (at rates varying from Rs. 13 to Rs. 50)	...	1,400		
			Leave salary	...	400	300	300
			Total Pay of Establishment ...	...	8,805	7,400	5,750
Allowances and Honoraria.			Travelling allowance	...	3,900	3,000	2,800
			Other allowances	...	500	200	200
			Total Allowances and Honoraria ...	...	4,400	3,200	3,000
Contingencies ...			Other contingencies	...	9,200	3,100	2,800
			Total Contingencies ...	...	9,200	3,100	2,800
			Total Superintndence ...	6,607	32,005	19,800	19,500

DETAILED ACCOUNT No. 40-A (5)—AGRICULTURE—AGRICULTURAL DEPARTMENT—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	17	18	Agricultural Assistants and Kamdars, 3 (Rs. 100—10—300) and 3 (Rs. 70—4—180), 12 (at varying rates from Rs. 13—50).	21,739	13,208	13,220	16,760
			Leave salary		600	600	840
			Total Pay of Establishment ...	21,739	13,808	13,820	17,600
Allowances and Honoraria.			Travelling allowance	8,831	4,300	5,380	5,400
			Travelling allowance for conversion of the posts of 6 temporary Kamdars on permanent basis.		1,080	...	...
			Total Allowances and Honoraria ...	8,831	5,380	5,380	5,400
Contingencies ...			Other contingencies	...	2,700	2,700	52,900
			Provision of funds for prizes and other contingent charges at the Agricultural Exhibitions in the Northern Circle.	19,515	800	800	
			Demonstration of Fruit Preservation in villages ...	...	...	...	3,600
			Deduct—Probable savings ...		...	...	—1,900
			Total Contingencies ...	19,515	3,500	3,500	54,600
Establishment charges payable to other Government, Departments, etc.			Establishment charges payable to other Governments, Departments, etc.	...	800	150	300
Other charges ..			Demonstration Plots Scheme met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	2,475	8,780	8,540	6,630
			Total Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs	52,560	32,268	31,390	84,530

DETAILED ACCOUNT No. 40-B—AGRICULTURE—EXPERIMENTAL FARMS

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Pay of Establishment.	8	9	Agricultural Assistants 1 (Rs. 100—10—300) and 8 (Rs. 70—4—180).	12,311	8,150		
	3	3	Clerks 1 (Rs. 40—2—90), 2 (Rs. 35—2—75) ...		1,600		
	5	5	Servants (at rates varying from Rs. 13 to Rs. 50) ...		1,150		
			Temporary Establishment for marketing of Tarnab Fruits.	...	1,391	11,960	12,300
			Appointment of two peons from the 1st April 1938.	...	308		
			One Superviser Rs. (100—10—300) less 15 per cent. cut.	...	...	...	1,020
			Clerk (Rs. 50—4—100) ...	...	...	...	600
			Temporary establishment ...	...	...	...	335
			One peon ...	...	...	...	168
			One Agricultural Assistant (Rs. 100—10—300) less 15 per cent. cut.	...	...	...	
			One Clerk (Rs. 50—4—110) ...	...	...	...	1,859
			Two Laboratory Assistants ...	...	...	...	
			Leave salary	...	600		
			Total Pay of Establishment ...	12,311	13,199	11,960	16,282

DETAILED ACCOUNT NO. 40-B – AGRICULTURE – EXPERIMENTAL FARMS—concluded

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Allowances, and Honoraria.	Travelling allowance	1,382	900	1,000	900
	Travelling allowance	...	..	...	**200**
	Other allowances	36	400	200	340
	Total Allowances and Honoraria ...	1,418	1,400	1,200	1,440
Contingencies ...	Purchase of pure seed for distribution to Zamindars ...				
	Contingencies far marketing of fruit		12,500		
	Contingencies for preservation of fruit		3,000		
	Manufacture of bone-meal manure		..		
	Scholarships and stipends		...		
	Honoraria to Professors of the Islamia College for supervision work.	67,888	...	59,100	45,000
	Growiag crops to feed the live-stock and selling the produce in the form of milk, butter, ghee, flesh, etc.		...		
	Contingencies for distribution of seed		...		
	Other contingencies		44,700		
	Purchase of a Dehydrator	...	...	...	**10,500**
	Opening of a Seed Farm at Kohat	...	...	...	**3,109**
	Fruit Marketing Scheme	...	...	...	**16,000**
	Increase of Fruit Preservation Activities	...	...	...	**3,000**
	Deduct—Lump cut for economy	...	—4,600	...	—1,000
	Total Contingencies ...	67,888	55,600	59,100	76,609
Other charges ...	Fruit Cultivation Scheme met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas—				
	One Agricultural Assistant (Rs. 60) and two Kamdars (Rs. 20 each).	76	...	1,130	1,190
	Total Pay of Establishment ...	76	5,380	1,130	1,190
	Travelling Allowance	46	.	580	600
	Total Allowances and Honoraria ...	46	—	580	600
	Contingencies	3,761	...	3,670	3,670
	Total Fruit Cultivation Scheme ..	3,883	5,380	5,380	5,460
	Total Experimental Farms ...	85,500	75,579	77,640	64,000
	Charged ...	...	...	...	..
	Voted ...	85,500	75,579	77,640	99,791

DETAILED ACCOUNT NO. 40-C—AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			SUGARCANE RESEARCH SCHEME	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1		Sugarcane Specialist (Rs. 250—25—350) ...	...	750	750	3,000
			Total Pay of Officers ...	...	750	750	3,000
Pay of Establishment.	1		Chemical Assistant (Rs. 180—10—200) ...	...			
	1		Agricultural Assistant (Rs. 70—4—180) ...	...			
	1		Clerk (Rs. 40—3—90) ...	...	923	920	3,770
	2		Kamdars (Rs. 20—1—30) ...	...			
	1		Peon (Rs. 14) ...	...			
			Total Pay of Establishment ...	...	923	920	3,770
Allowances and Honoraria.			Travelling Allowance ...	...	400	400	1,000
			Other Allowances ...		20	20	80
			Total Allowances and Honoraria ...		420	420	1,080
Contingencies ...			Contingencies ...	...	12,150	12,150	8,700
			Deduct—Probable Savings ...	...	...	—2,800	—1,000
			Total Contingencies ...	...	12,150	9,350	8,700
			Total Sugarcane Research Scheme ...	...	14,243	11,440	15,550
			Total Agricultural Experiments and Research ...	...	14,243	11,440	15,550

DETAILED ACCOUNT NO. 40-D.—AGRICULTURE—AGRICULTURAL EDUCATION

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate 1938-39	Budget Estimate 1939-40,
				Rs.	Rs.	Rs.	Rs.
			AGRICULTURAL EDUCATION.				
Pay of Establishment.	6	6	Agricultural Assistants 1 (Rs. 100—10—300) and 2 (Rs. 70—4—180) and Laboratory Attendants 2 (Rs. 20) each and Fieldman 1 (Rs. 35—2—75).	2,106	4,009	4,240	4,430
			Total Pay of Establishment ...	2,906	4,009	4,240	4,430
Allowances and Honoraria.			Travelling allowance	288	2,150	1,000	1,000
Contingencies ...			Scholarships and stipends	720		3,000	3,620
			Contingencies for entomological and mycological work ...		1,800	1,800	2,500
			Stipends for teaching Agriculture in Vernacular ...		2,150	1,450	2,160
			Grant of Honoraria to certain Professors of the Islamia College for supervision work.	3,609	...	...	...
			Payment to Islamia College for use of chemicals and laboratories for soil analysis work.		1,800	1,800	1,800
			Other contingencies	...	500	500	500
			Total Contingencies ...	4,329	9,250	8,550	10,580
			Total Agricultural Education ...	6,723	15,409	13,790	16,010

DETAILED ACCOUNT No. 40-E—AGRICULTURE—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...			Marketing Officer (Rs. 200—25—750)	4,644	4,400	4,420	4,720
			Total Pay of Officers ...	4,644	4,400	4,420	4,720
Pay of Establishment.	1	1	Assistant Marketing Officer (Rs. 170—15—245) ...		2,550		
	2	2	Clerks (Rs. 40—3—90)		1,100		
	3	3	Servants (Rs. 14)	4,084	500	4,480	4,810
			Temporary Establishment		...		
			Total Pay of Establishment ...	4,084	4,150	4,480	4,310
Allowances and Honoraria.			Travelling allowance	1,287	1,200	1,200	1,200
			Other allowances	156	150	160	160
			Total Allowances and Honoraria ...	1,443	1,350	1,360	1,360
Contingencies ...			Contingencies	1,107	1,200	860	1,020
			Gross total ...	11,278	11,100	11,120	11,910
			Deduct—Amount transferred from the deposit account of the grant made by the Imperial Council of Agricultural Research.	..	...	...	...
			Deduct—Probable Savings	...	...	—1,120	—1,910
			Net total ...	11,278	11,100	10,000	10,000

DETAILED ACCOUNT No. 40-F—AGRICULTURE—CHARGES IN ENGLAND.

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ...	*4,551*	...	*2,200*	...
	Leave Salaries and Deputation Pay { Voted ...	...	720	1,680	2,720
	Total Leave Salaries and Deputation Pay ...	..	720	3,880	2,720
	Charged ...	...	...	*2,200*	...
	Voted ...	4,551	720	1,680	2,720
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	*1,071*	...	...	...
	Total Charges in England ...	5,622	720	3,880	2,720
	Charged ...	*1,071*	...	*2,200*	...
	Voted ...	4,551	720	1,680	2,720

Grant No. 19

VETERINARY.

Voted Rs. 1,65,000

Total Rs. 1,65,000

MAJOR HEAD: 41—VETERINARY

Head of Department—Secretary, Development Departments

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
Superintendence	41 (1)	32,649	32,500	29,500	26,823
Veterinary Education and Research	41 (2)	8,875	10,200	11,800	15,613
Subordinate Establishment	41 (3)	60,504	65,450	62,174	63,548
Hospitals and Dispensaries	41 (4)	12,109	19,800	20,250	21,456
Breeding Operations	41 (5)	24,736	25,500	22,830	22,830
Prizes	41 (6)	4,400	3,500	3,500	3,500
Other Charges	41 (7)	8,031	8,500	8,518	11,324
Expenditure in England	41 (8)	237	...	...	...
Loss or gain by Exchange	..	—1	...	...	...
Rounding	..	...	—450	+428	—94
Total Veterinary ...	...	1,51,540	1,65,000	1,59,000	1,65,000

DETAILED ACCOUNT No. 41-(1)—VETERINARY—SUPERINTENDENCE

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Superintendent (Rs. 300—40—1,000 plus special pay Rs. 50).	13,356	11,400	11,647	12,247
	...		Deputy Superintendent (Rs. 200—25—750) ...		...	...	...
			Total Pay of Officers ...	13,356	11,400	11,647	12,247
Pay of Establishment.	8	8	Clerks 1 (Rs. 70—5—125 plus special pay Rs. 30), 3 (Rs. 40—2—90), 3 (Rs. 35—2—75) and 1 (Rs. 30—1½—60/2—70).	6,101	5,200	5,200	5,383
	7	7	Servants 1 (Rs. 20), 4 (Rs. 14) and 2 (Rs. 13) ...		1,200	1,200	1,224
			Temporary Establishment		...	...	...
			Leave salary		400	400	400
			Total Pay of Establishment ...	6,101	6,800	6,800	7,007
Allowances and Honoraria.			Compensatory allowance of Superintendent Civil Veterinary Department.	...	1,200	953	353
			Travelling allowance	6,579	7,000	4,600	3,600
			Other allowances	1,112	500	500	516
			Total Allowances and Honoraria ...	7,691	8,700	6,053	4,469
Contingencies ...			Contingencies	5,501	5,600	5,000	3,100
			Total Superintendence (Voted) ...	32,649	32,500	29,500	26,823

DETAILED ACCOUNT NO. 41-(2)—VETERINARY—VETERINARY EDUCATION AND RESEARCH

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	VETERINARY EDUCATION AND RESEARCH	Rs.	Rs.	Rs.	Rs.
Contingencies ...	Scholarships	8,875	9,300	8,800	12,613
	Grant of new scholarships at Rs. 30 per mensem each tenable for four years with effect from the 1st September 1938.		900		
	Contribution paid to other Governments for the cost of training, North-West Frontier Province Students.	...	...	3,000	...
Establishment Charges paid to other Governments.	**Contribution payable to Bihar Government for traing of North-West Frontier Province Students in Bihar Veterinary College, Patna.**	...	...	...	3,000
	Total Veterinary Education and Research ...	8,875	10,200	11,800	15,613

DETAILED ACCOUNT NO. 41-(3)—VETERINARY—SUBORDINATE ESTABLISHMENT

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			SUBORDINATE ESTABLISHMENT	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	13	14	Veterinary Assistant Surgeons (Rs. 100—10—300) ...	45,054	22,500	22,500	21,347
	24	37	Veterinary Assistants—4 (Rs. 90), 13 (Rs. 75) and 7 (Rs. 60) and 12 Veterinary Stock Assistants.		24,750	24,750	26,148
			Appointment of 4 Veterinary Assistants at Rs. 60 per mensem each from 1st April 1939.		...	...	**2,640**
	2	2	Veterinary Inspectors (Rs. 120—5—170) ...		3,200	3,200	2,989
	2	2	Servants (Rs. 13 and Rs. 14)		300	324	324
			Leave salary	...	...	500	500
			Deduct—Probable savings	...	...	—2,000	...
			Appointment of 6 Temporary Stock Assistants (Rs. 25—1—35/2—55)	...	...	...	...
			Total Pay of Establishment ...	45,054	50,750	49,274	53,948
Allowances, and Honoraria.			Travelling allowance	6,567	7,300	7,300	6,000
			Travelling Allowance to Veterinary Assistants ...	...	...	...	**500**
			Other allowances	835	1,200	1,200	1,200
			Total Allowances and Honoraria ..	7,402	8,500	8,500	7,700
Contingencies ...			Cost of sera and vaccine	2,952	9,800	8,700	7,000
			Cost of other medicines		...		
			Compensation for animals destroyed on account of glanders ...	...	400	100	400
			Drying of blood collected from slaughter houses for sale as manure.	...	1,500	1,100	...
				...			
			Other contingencies	8,943	...	...	...
			Deduct—Lump cut for economy	...	—1,000	—1,000	—1,000
			Total Contingencies ...	11,895	10,700	8,900	6,400
Charges recoverable from other Governments, Departments, etc.			*Deduct*—Recoveries from Local Bodies on account of cost of Veterinary Assistants lent to them.	—3,847	—4,500	—4,500	—4,500
			Total Subordinate Establishment ...	60,504	65,450	62,174	63,548

DETAILED ACCOUNT NO. 41-(4)—VETERINARY—HOSPITALS AND DISPENSARIES

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	HOSPITALS AND DISPENSARIES.				
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Appointment of a Veterinary Assistant (Rs. 100—10—300) and a Chaukidar (Rs. 14) for the opening of a Veterinary Dispensary at the Islamia College, Peshawar.	514	1,200	1,650	1,546
Allowances and Honoraria.	Travelling Allowance	19	300	300	300
Contingencies ...	Contingencies	1,812	800	800	800
Grants-in-aid, Contributions, etc.	Grants-in-aid to Local Bodies for Veterinary Hospitals and Dispensaries.	9,764	12,300	12,300	12,300
	Grants-in-aid to the District Board, Hazara, for the opening of a Veterinary Dispensary at Sherwan.	...	...	...	**890**
	Grants-in-aid to the District Board, Kohat, for the opening of a Veterinary Dispensary at Charlaki.	...	...	...	**420**
	Grants-in-aid to District Boards for repairs of existing buildings of Veterinary Hospitals.	...	5,200	5,200	5,200
	Total Grants-in-aid Contributions, etc. ..	9,764	17,500	17,500	18,810
	Total Hospitals and Dispensaries ...	12,109	19,800	20,250	21,456

DETAILED ACCOUNT NO. 41-(5)—VETERINARY—BREEDING OPERATIONS

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid ...	Grants-in-aid to District Boards for Cattle-breeding ...	16,500	16,500	16,500	16,500
Public Exhibitions and Fairs.	Miscellaneous Expenses	3,000	3,000	3,000	3,000
Breeding Operations	Horse and donkey-breeding and sheep-breeding ...	5,236	6,000	3,000	3,000
	Cattle breeding operations out of His Excellency the Viceroy's Fund.	...	...	330	330
	Total ...	24,736	25,500	22,830	22,830

DETAILED ACCOUNT NO. 41-(6)—VETERINARY—PRIZES

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	PRIZES				
Prizes ...	Prizes for horse-breeding to Race Clubs ...	4,400 (both items)	...	3,500 (both items)	3,500
	Prizes for encouragement of cattle-breeding ...		3,500		
	Total Prizes ...	4,400	3,500	3,500	3,500

DETAILED ACCOUNT No. 41-(7)—OTHER CHARGES— DISEASE INVESTIGATION

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs	Rs.
			DISEASE INVESTIGATION.				
Pay of Officers ...	1	1	Disease Investigation Officer (Rs. 300—25—400)...	4,260	4,400	4,400	4,695
	—	—	**Appointment of an Officer for Investigation of poultry disease in North-West Frontier Province.**	...	...	...	2,459
			Total Pay of Officers ...	4,260	4,400	4,400	7,154
Pay of Establishment.	2	2	Clerk and Laboratory Attendant (Rs. 40—2—90) ...	1,231	1,100	1,100	1,120
	1	1	Servant (Rs. 14) ...		150	168	168
			Total Pay of Establishment ...	1,231	1,250	1,268	1,288
Allowances and Honoraria.			Travelling allowance ...	1,531	1,500	1,500	1,500
			Other allowances ...		100	100	132
			Total Allowances and Honoraria ...	1,531	1,600	1,600	1,632
Contingencies ...			Contingencies ...	1,009	1,250	1,250	1,250
			Total Disease Investigation ...	8,031	8,500	8,518	11,324

DETAILED ACCOUNT No. 41-(8)—VETERINARY—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA.				
Leave salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	...	...	...	...
	Voted ...	182	...	...	...
Other Charges ...	Other Charges (Voted) ...	55	...	...	...
	Total High Commissioner ...	237	...	...	...
	Charged ...	...	...	...	...
	Voted ...	237		...	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	...	...	...	...
	Total Charges in England ...	237	...	...	...
	Charged ...	...	...	...	...
	Voted ...	237	...	...	...

Grant No. 20

CO-OPERATION

Voted Rs. 1,21,000

Total Rs. 1,21,000

MAJOR HEAD: 42—CO-OPERATION

Head of Department – Secretary, Development Departments

		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
SUMMARY						
Superintendence	*Charged* ...	42-A	297	250	250	250
	Voted ...		1,17,136	1,13,939	1,14,842	1,15,820
Other Charges	... ...	42-B	4,544	11,656	4,365	4,754
Charges in England	... ...	...	25	...	...	...
Rounding	*Charged* ...	...	...	—250	250	—250
	Voted ...	...	...	+405	—207	+426
Total 42-Co-operation	...	...	1,22,002	1,26,000	1,19,000	1,21,000
Charged	...	...	297	...	...	...
Voted	...	..	1,21,705	1,26,000	1,19,000	1,21,000

DETAILED ACCOUNT No. 42-A—CO-OPERATION—SUPERINTENDENCE

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			CO-OPERATION—SUPERINTENDENCE				
Pay of Officers ...	2		Assistant Registrars (Rs. 250—25—750) ...	10,223	10,800	11,723	11,420
			Total Pay of Officers ...	10,223	10,800	11,723	11,420
Pay of Establishment.	58	60	Inspectors and Sub-Inspectors 1 (Rs. 200), 6 (Rs. 150), 7 (Rs. 100), 4 (Rs. 85), 13 (Rs. 60) and 29 (Rs. 50—90).	74,632	53,627	53,627	54,520
	24	25	Clerks 3 (Rs. 75—5—125) and 22 (Rs. 40—2—90) ...		15,808	15,808	15,880
	25	25	Servants (Rs. 13 to 15) ...		4,200	4,200	4,190
			Subsistence allowance ...		300	300	1,370
			Leave salary ...	...	...	...	1,500
			Probable savings ...	...	...	...	—1,500
			Total Pay of Establishment ...	74,632	73,935	73,935	75,960

DETAILED ACCOUNT No. 42-A - CO-OPERATION - SUPERINTENDENCE—concld.

Primary unit of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance { *Charged*	297	250	250	250
	Travelling allowance { Voted	20,374	17,520	17,500	17,000
	Other allowances	925	984	984	940
	Total Allowances and Honoraria ...	21,596	18,754	18,734	18,190
	Charged ...	297	250	250	250
	Voted ...	21,299	18,504	18,484	17,940
Contingencies ...	Contingencies	10,982	10,700	10,700	10,500
	Total Contingencies ...	10,982	10,700	10,700	10,500
	Total Superintendence ...	1,17,433	1,14,189	1,15,092	1,16,070
	Charged ...	297	250	250	250
	Voted ..	1,17,136	1,13,939	1,14,842	1,15,820

DETAILED ACCOUNT No. 42-B—CO-OPERATION - OTHER CHARGES - CO-OPERATIVE TRAINING AND EDUCATION

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			CO-OPERATIVE TRAINING AND EDUCATION.				
Pay of Officers ...	...	...	Share of the cost of Educational Assistant Registrar paid to the Punjab Government.	...	...	...	...
			Total Pay of Officers ...	...	...	...	...
Pay of Establishment.	1	1	Educational Inspector at Rs. 200 per mensem ...	} 2,568	2,400	} 2,360	2,568
	1	1	Peon (Rs. 14) ...		200		
			Total Pay of Establishment ...	2,568	2,600	2,360	2,568
Allowances and Honoraria.			Travelling Allowance	928	900	912	1,090
			Total Allowances and Honoraria ...	928	900	912	1,090
Contingencies ...			Allowances paid to members of societies for attending classes.	} 548	500	} 593	500
			Miscellaneous Contingencies		100		96
			Deduct – Lump cut for economy ...		...	...	
			Total Contingencies ...	549	600	593	596
			Establishment charges paid to other Government Departments, etc.	500	500	500	500
			Total Co-operative Training and Education ...	4,544	4,600	4,365	4,754
Miscellaneous ...			**Expenditure on Consolidation of Holdings met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.**	...	7,056	...	...
			Total Miscellaneous ...	...	**7,056**	...	...
			Total Other Charges ...	**4,544**	**11,656**	**4,365**	**4,754**

Grant No. 21

INDUSTRIES

Voted Rs. 1,18,000

Total Rs. 1,18,000

MAJOR HEAD : 43—INDUSTRIES

Head of Department—Secretary, Development Departments

INDUSTRIES	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Direction—Charges payable to the Punjab Government for the Industries Staff.	...	...	800	400	500
Industrial Education	43-A	...	...	...	9,512
Industrial Development	43-B	21,885	1,03,590	62,661	1,07,573
Rounding	...	...	—390	—61	+415
Total 43—Industries	...	21,885	1,04,000	63,000	1,18,000

DETAILED ACCOUNT NO. 43-A—INDUSTRIES—INDUSTRIAL—EDUCATION

Primary units of appropriation	Number 1938-39	Number 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			OPENING OF TANNING FACTORY IN HAZARA.				
Pay of Establishment.	...	1	**Manager at Rs. 80 per mensem** ...	...	...	...	880
	...	1	**Peon at Rs. 14 per mensem** ...	...	...	...	154
	...	1	**Chaukidar at Rs. 14 per mensem** ...	...	...	...	154
			Total Pay of Establishment ...	...	...	...	1,188
Contingencies ...			**Contingencies**	...	...	...	6,624
			Equipment	...	...	...	1,700
			Total Contingencies and Equipment	...	...	...	8,324
			Total Tanning Factory, Hazara ...	...	...	...	9,512

DETAILED ACCOUNT NO. 43-B—INDUSTRIES—INDUSTRIAL DEVELOPMENT

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40	DEVELOPMENT OF HANDLOOM WEAVING INDUSTRY—HANDLOOM WEAVING INSTITUTE, PESHAWAR.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishments.	1	1	Weaving Expert (Rs. 250)	3,866	3,000	3,902	3,939
	1	1	Clerk (Rs. 40—3—90)		600		
	...	.	Other Establishment (at rates varying from Rs. 20 to Rs. 40).		...		
	2	2	Servants (Rs. 14)		300		
			Total Pay of Establishment ...	3,866	3,500	3,902	3,939
Allowances and Honoraria.			Travelling Allowance	60	300	100	150
			Other Allowances ...	84	100	84	84
			Total Allowances and Honoraria ...	144	400	184	234
Contingencies ...			Contingencies	10,936	10,000	7,000	7,000
			Installation of a Callendering Machine ...	...	27,100	14,749	13,000
			Deduct—Lump cut for economy ...	...	—500	—500	—400
			Total Contingencies	10,935	36,600	21,259	19,600
			Total Handloom Weaving Institute, Peshawar ...	14,946	40,900	25,345	23,773

	Numbers 1938-39	Numbers 1939-40	DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLEN INDUSTRIES—WOOLEN WEAVING INSTITUTE.				
Pay of Establishment.	9	9	1 Finisher (Rs. 100), 1 Boiler (Rs. 60), 1 Marketing Officer (Rs. 100), 1 Designer (Rs. 100), 1 Clerk (Rs. 40), 1 Canvasser (Rs. 50), 2 Peons (Rs. 15 each) and 1 Accountant and Store Clerk (Rs. 40).	196	6,200	1,152	3,060
			Total Pay of Establishment ...	196	6,200	1,152	3,060

DETAILED ACCOUNT No. 43-B—INDUSTRIES—INDUSTRIAL DEVELOPMENT—CONCLUDED

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.			Travelling Allowance	...	800	100	200
			Total Allowances and Honoraria	...	800	100	200
Contingencies ...			Contingencies	745	45,100	29,653	30,140
			Total Contingencies ...	745	45,100	29,653	30,140
			Total Woolen Weaving Institute ...	941	52,100	30,905	33,400
			INDUSTRIAL SHOP, PESHAWAR				
Pay of Establishment.	3		Manager (Rs. 50), Shop Assistant (Rs. 30) and Peon (Rs. 15).	1,021	1,260	1,260	...
			Total Pay of Establishment ..	1,021	1,260	1,260	...
			(ALLOWANCES AND HONORARIA.)				
			Travelling allowance ...	230	150	150	...
			Other allowances		...		
			Total Allowances and Honoraria ...	230	150	150	...
Contingencies ...			Rates, Rents and Taxes	474	900	900	400
			Purchase of stock, etc.		6,200	3,000	...
			Deduct—Lump cut for economy		...	...	...
			Total Contingencies ...	4,747	7,100	3,900	400
			Total Industrial Shop, Peshawar ...	5,998	8,510	5,310	400
			MISCELLANEOUS.				
Miscellaneous ...			Preliminary survey in connection with Industrial Inquiries.	...	1,000	21	...
			Opening of a temporary shop in Peshawar City for the disposal of the products of the Weaving Institute—one (Rs. 40), contingencies Rs. 600 [Rent of Shop at Rs. 40 per mensem plus other contingencies at Rs. 120 per mensem].	...	1080	1,080	...
			Lump sum grant for industrial development ...	...	...	...	50,000
			Total Miscellaneous ...	...	2,080	1,101	...
			Total Industrial Development ...	21,885	1,03 590	62,661	1,07,573

Grant No. 22

MAJOR HEAD : 43-A—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

Voted Rs. 1,50,000

Total Rs. 1,50,000

Head of Department :—Secretary to Government, North-West Frontier Province, Finance Department

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Capital outlay on Industrial Development ..	**43-A (a)**	..	..	**50,000**	**1,50,000**
Total ..	..	..	..	**50,000**	**1,50,000**

DETAILED ACCOUNT NO. 43 A (a)—INVESTMENT IN THE PREFERENCE SHARES OF THE FRONTIER SUGAR MILLS AND DISTILLERY, LTD., MARDAN.

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
urchase of 2,000 shares of Rs. 100 each of the Frontier Sugar Mills and Distillery Ltd., Mardan.	..	--	50,000	1,50,000
Total ..	..	--	50,000	1,50,000

Grant No. 23

BROADCASTING.

Voted Rs. 4,000

MAJOR HEAD : 45—BROADCASTING

Head of Department—Secretary to Government, Development Departments

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
Broadcasting Stations..	45-A	2,485	..	..	..
Other charges	45-B	2,250	..	..	4,290
Rounding	..	..	..	..	—290
Total 45—Broadcasting ..	..	4,735	..	..	4,000

DETAILED ACCOUNT NO. 45-A—BROADCASTING—BROADCASTING STATIONS

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	Special pay of Rs. 100 per mensem to the Publicity Officer for doing Broadcasting work.	..	..	..	..
	Total Pay of Officers ..	..	..	..	..
Pay of Establishment.	Pay of Establishment	508	..	..	..
	Total Pay of Establishment ..	508	..	..	..
Allowances and Honoraria	Travelling Allowances	} 17	..	..	..
	Other Allowances				
	Total Allowances and Honoraria ..	17	..	..	..
Contingencies ..	Supplies and Services	..	..	..	..
	Contingencies	1,960	..	..	..
	Deduct—Lump cut for economy	..	..	..	..
	Total Contingencies ..	1,960	..	..	..
	Total Broadcasting Stations ..	2,485	..	..	..

DETAILED ACCOUNT NO. 45-B—BROADCASTING—OTHER CHARGES

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Contingencies ..	Cost for maintenance of 15 Receiving sets at Rs. 150 per set.	2,250	..	..	..
Grants-in-aid contributions, etc.	Contribution payable to the All-India Radio for :—				
	Village Programme	..	..	..	2,040
	Maintenance of village sets	..	..	..	2,250
			..	..	4,290
	Total Grants-in-aid, etc. ..	..			4,290
	Total Other Charges ..	2,250	..	..	

Grant No. 24

MISCELLANEOUS

Voted Rs. 4,29,000 ; *Charged Rs. 1,000*

Total Rs. 4,30,000

36—SCIENTIFIC DEPARTMENTS.

47—MISCELLANEOUS DEPARTMENTS.

57—MISCELLANEOUS.

		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
36—Scientific Departments (Voted) ...	...	**5,559**	**6,000**	**5,000**	**4,000**
47—Miscellaneous Departments ...	... *Charged* ...	*3,069*	*3,000*	*3,000*	*1,000*
	Voted ...	**3,263**	**4,000**	**3,000**	**3,000**
57—Miscellaneous ...	... *Charged* ...	*4,103*	...	*3,000*	...
	Voted ...	**3,58,492**	**1,84,000**	**1,73,000**	**4,22,000**
	Grand Total ...	**3,74,486**	**1,97,000**	**1,87,000**	**4,30,000**
	Charged ...	*7,172*	*3,000*	*6,000*	*1,000*
	Voted ...	**3,67,314**	**1,94,000**	**1,81,000**	**4,29,000**

36—SCIENTIFIC DEPARTMENTS—PESHAWAR MUSEUM.

Head of Department—Secretary, Development Departments.

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Curator (Rs.150—10—250) ...	3,272	3,032	2,573	1,560
	2	2	Servants ...		360	360	360
			Total Pay of Establishment ...	3,272	3,392	2,933	1,920
Allowances and Honoraria.			Travelling allowance ...	165	100	100	100
			Other allowances ...	24	24	24	24
			Total Allowances and Honoraria ...	189	124	124	124
Contingencies ...			Contingencies ...	2,098	2,104	2,104	1,700
			Rounding ...	...	+380	−161	+256
			Total Peshawar Museum ...	5,559	6,000	5,000	4,000

MISCELLANEOUS.

47—MISCELLANEOUS DEPARTMENTS

Heads of Departments { *Factory Inspection Staff—Secretary, Development Departments.*
Provincial Statistics—Inspector-General of Police.
Examinations— Home Secretary, North-West Frontier Province.
Administration of Indian Partnership Act, 1932—Secretary, Legislative Department.

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
abour and Emigration—Share of pay of Factory Inspection Staff payable to the Punjab Government.	...	**1,125**	**1,500**	**1,200**	**1,200**
spection and Tests— Explosives (Voted) ...	...	...	...	**100**	**200**
ectric Inspector (*Charged*) ...	**47-A**	*2,519*	*2,350*	*2,800*	...
atistics—Provincial Statistics ...	**47-B**	**894**	**900**	**900**	**906**
iscellaneous—Examinations	...	**963**	**800**	**800**	**800**
dministration of Indian Partnership Act, 1932. *Charged* ...	**47-C**	*550*	*600*	*600*	*600*
dministration of Indian Partnership Act, 1932. **Voted** ..	**47-C**	**281**	**340**	**240**	**240**
ounding *Charged* ...	...	...	*+50*	*—400*	*+400*
ounding **Voted** ...	...	...	**+460**	**—240**	**—346**
Total 47—Miscellaneous Departments ...	...	**6,332**	**7,000**	**6,000**	**4,000**
Charged ...	...	*3,069*	*3,000*	*3,000*	*1,000*
Voted ...	...	**3,263**	**4,000**	**3,000**	**3,000**

Detailed Account No. 47-A—MISCELLANEOUS DEPARTMENTS—Inspection and Tests—Electric Inspector

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	Electric Inspector				
Pay of Officers ...	Special pay to Electric Inspector (*Charged*) ...	*1,548*	*1,800*	*2,000*	...
Allowances, and Honoraria.	Travelling allowance (*Charged*)	*971*	*550*	*800*	...
	Total Electric Inspector (*Charged*) ...	*2,519*	*2,350*	*2,800*	...

Detailed Account No. 47-B—MISCELLANEOUS DEPARTMENTS—Provincial Statistics

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Allowances to Muharrirs at Re. 1 per mensem each for vital statistical work	894	900	900	906
	Total Provincial Statistics ...	894	900	900	906

Detailed Account No. 47-C—MISCELLANEOUS DEPARTMENTS—Administration of Indian Partnership Act, 1932.

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	R	Rs.
Pay of Officers ...	Special Pay to Advocate-General at Rs. 50 per mensem (*Charged*).	*550*	*600*	*600*	*600*
Pay of Establishment.	Special Pay to the Assistant at Rs. 20 per mensem ...	160	240	240	240
Other Allowances and Honoraria.	Hill and other allowances	21	...	...	...
Contingencies ...	Contingencies	100	100	...	...
	Total Administration of Indian Partnership Act, 1932 ...	831	940	840	840
	Charged ...	*550*	*600*	*600*	*600*
	Voted ...	281	340	240	240

57—MISCELLANEOUS.

Heads of Departments—Various

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Donations for charitable purposes	57-A	2,347	4,900	3,250	1,400
Contributions	57-B	87,795	87,290	83,019	76,460
Irrecoverable temporary loans and advances written off ...	...	2,18,435	3,000	4,200	3,000
Write off of arrears o firrecoverable Taccavi Loans ..	..	..	..	..	2,60,000
Miscellaneous and unforeseen charges ... Charged ...	57-C	..	...	6,420	...
Miscellaneous and unforeseen charges ... Voted ...	57-C	27,283	69,800	73,710	81,301
Allowances to terrorist and other State prisoners ...	...	671	...	...	...
Publicity Board	57-D	21,237	19,000	8,602	...
Special Commission of Enquiry ... Charged ...	57-E	3,307	...	—4,306	...
Special Commission of Enquiry ... Voted ...	57-E	718	...	—120	...
Charges in England ... Charged ...	57-F	800	...	760	...
Charges in England ... Voted ...	57-F	3	...	...	...
Loss or gain by Exchange (*Charged*)	...	—4	...	...	...
Rounding ... Charged ...	...	...		+126	...
Rounding ... Voted ...	...	...	+10	+339	—161
Total 57—Miscellaneous ...	...	3,62,595	1,84,000	1,76,000	4,22,000
Charged ...	...	4,103	..	3,000	..
Voted ...	...	3,58,492	1,84,000	1,73,000	4,22,000

DETAILED ACCOUNT No. 57-A—MISCELLANEOUS—DONATIONS FOR CHARITABLE PURPOSES

Primary unit of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Donations for Charitable Purposes	Burial charges of paupers ...	2,265	1,000	3,100	1,000
	Maintenance of indigent and insane persons and other charges.		3,500		...
..	Charges on account of European Vagrants ...	82	400	150	400
..	Total	2,347	4,900	3,250	1,400

DETAILED ACCOUNT No. 57-B—MISCELLANEOUS—CONTRIBUTIONS

Primary unit of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid and Contributions.	Guarantee for the maintenance of Post and Telegraph offices and Telephone Lines.	11,795	25,000	20,000	20,000
	Probable savings ...	...	..	...	...
..	Grant to Local Bodies for general purposes ...	76,000	58,000	55,000	55,000
	Grant to the Municipal Committee, Kohat, on account of the cost of the Loan Realizing Establishment.			3,620	1,460
	Contribution payable to the All India Radio—				
	Village Programme	...	2,040	4,399	...
	Maintenance of village sets ...	...	2,250		
	Total ...	87,795	87,290	83,019	76,460

DETAILED ACCOUNT NO. 57-C—MISCELLANEOUS AND UNFORESEEN CHARGES.

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Scholarships ..	Scholarships	3,393	3,800	4,650	1,570
Unforeseen Charges	Reserve at the disposal of the Finance Department for unforeseen charges.	1,520	3,600	3,119	3,600
	Charges in connection with the celebration of Coronation Day of His Majesty the King Emperor.	5,895	..	..	..
	Relief granted to the sufferers in the Bannu Raid of 1938, and the Dera Ismail Khan Riot of 1939.	..	..	22,000	..
	Relief granted to the sufferers by the Siran River Flood in the Hazara District during 1938.	..	..	2,000	..
	Cost on account of the share foregone by the Post and Telegraphs Department on Foreign State Telegrams.	..	..	124	..
	Rewards for destruction of wild animals ..	104	200	100	200
	Total Unforeseen Charges ..	7,519	3,800	27,343	3,800
Rural Reconstruction Schemes.	Pay of Officers (*Charged*)	..	..	5,860	..
	Pay of Establishment	..	..	119	..
	Travelling allowance .. *Charged* ..	..	..	560	..
	Travelling allowance .. Voted ..	..	..	29	..
	Contingencies	..	..	16	..
	Total ..	..	..	,584	..
	Charged ..	..	..	6,420	..
	Voted ..	..	..	164	..
…her Items ..	Drinking Water Suply	16,371	60,233	41,072	73,931
	Purchase of Radio Sets	..	2,000	..	2,000
	Charges in connection with the repatriation of North-West Frontier Province destitutes from Burma.	..	..	281	..
	Payment on account of preparation of annuities in connection with the Quetta Earthquake Fund.	..	..	200	..
	Total Other Items ..	16,371	62,233	41,553	75,931
	Rounding ..	..	—33	..	..
	Total Miscellaneous and Unforeseen Charges ..	27,283	69,800	80,130	81,301
	Charged ..	..	..	6,420	..
	Voted ..	27,283	69,800	73,710	81,301

DETAILED ACCOUNT NO. 57-D—MISCELLANEOUS—PUBLICITY BOARD

Primary units of appropriation	Number 1938-39	Number 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	..	Publicity Officer and Mir Munshi at Rs. 300—850 plus special pay Rs. 200.	7,911	8,271	...	..
			Leave salary	...	...	...	...
			Total Pay of Officers ...	7,911	8,271	...	...
Pay of Establishment.	5	...	3 Clerks, 1 (Rs. 75—5—150), 1 (Rs. 65—5—130), 1 (Rs 40-3—90) 1 Translator (Rs. 65—5—130) and 1 Journalist Rs. (100—5—150).	} 6,722	6,397	} 5,862	
	3	..	Servants		576		
			Leave salary				
			Total Pay of Establishment ...	6,722	6,973	5,862	...
Allowances and Honoraria.			Travelling allowance	501	1,000	..	...
			Other allowances	167	168	240	...
			Total Allowances and Honoraria ..	668	1,168	240	...
Contingencies ...			Contingencies	5,936	3,000	2,500	...
			Rounding	...	—412	...	...
			Total Publicity Board ..	21,237	19,000	8,602	...

DETAILED ACCOUNT NO. 57-E—MISCELLANEOUS—SPECIAL COMMISSIONS OF ENQUIRY

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	Pay of Commissioners ...	*Charged* ..	2,100	...	...	...
		Voted ..	1,539	...	...	...
Pay of Establishment.	Pay of Clerks, etc.		984	...	315	...
Allowances and Honoraria.	Travelling Allowance ..	*Charged* ...	540	...	27	...
		Voted ...	697	...	290	...
	Other Allowances ...	*Charged* ...	567	...	...	...
		Voted ...	...	...	119	...
	Total Allowances and Honoraria ...		1,804	...	436	...
		Charged ...	1,107	...	27	...
		Voted ...	697	...	409	...
Contingencies ...	Contingencies		102	...	...	...
Grants-in-aid, Contributions.	Contribution for the cost of Passages (*Charged*) ...		100	...	...	...
Deduct amount recovered from other Governments, Departments, etc.	Deduct recoveries from the Nawab of Amb	*Charged* ...	...	...	4,333	...
		Voted ...	2,604	...	844	...
	Grand total ...		4,025	...	—4,426	...
		Charged ...	3,307	...	—4,306	...
		Voted ...	718	...	—120	...

Detailed Account No. 57-F—Miscellaneous—Charges in England

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	Charges in England				
	B—High Commissioner				
	Special Commissions of Enquiry				
Leave and Deputation Salary.	Leave and Deputation salary. *Charged* ...	...	...	760	...
	Voted ...	...	...	...	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	800	...	...	...
Other Items ...	Books and Periodicals (voted) ...	3	...	...	...
	Total Charges in England	803	...	760	...
	Charged ...	800	...	760	...
	Voted ...	3	...	...	...

Grant No. 25

CIVIL WORKS EXCLUDING ESTABLISHMENT CHARGES.

Voted Rs. 30,34,000 ; *Charged Rs. 58,000*

Total Rs. 30,92,000

MAJOR HEAD : 50—CIVIL WORKS

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—					
Civil Buildings .. *Charged* ...	50-A	*9,572*	*10,000*	*10,000*	*10,000*
Civil Buildings .. **Voted**	50-A	5,54,151	8,04,379	7,78,368	8,49,338
Communications	50-B	9,12,727	7,27,431	7,17,598	2,81,626
Repairs .. *Charged*	50-C	*47,040*	*47,500*	*47,500*	*47,500*
Repairs .. **Voted**	50-C	19,41,869	19,99,000	19,49,100	18,51,300
Tools and Plants	...	67,130	71,800	71,800	50,000
Grants-in-aid	...	2,252	..	1,653	..
Suspense	...	7,401	...	2,094	2,000
Rounding *Charged*	...	...	*—500*	*+500*	*+500*
Rounding **Voted**	...	...	+390	+387	—264
Total 50—Civil Works—Excluding Establishment Charges ..	...	35,42,142	36,60,000	35,79,000	30,92,000
Charged ...	...	*56,612*	*57,000*	*58,000*	*58,000*
Voted ...	...	34,85,530	36,03,000	35,21,000	30,34,000

SUMMARY, MAJOR HEAD : 50 – CIVIL WORKS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
50—CIVIL WORKS—				
Works ... *Charged* ...	*56,612*	*57,000*	*58,000*	*58,000*
Works ... **Voted** ...	34,85,530	36,03,000	35,21,000	30,34,000
Establishment charges pro-rata, vide page 71. *Charged* ...	*1,30,491*	*1,49,000*	*1,28,850*	*1,12,500*
Establishment charges pro-rata, vide page 71. **Voted** ...	3,00,620	3,48,100	3,32,450	3,40,950
Total Major-Head 50 Civil Works ...	39,73,253	41,57,100	40,40,300	35,45,450
Charged ...	*1,87,103*	*2,06,000*	*1,86,850*	*1,70,500*
Voted ...	37,86,150	39,51,100	38,53,450	33,74,950

DETAILED ACCOUNT No. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	ORIGINAL WORKS.	Rs.	Rs.	Rs.	Rs.
	Civil Buildings.				
Land Revenue ...	Construction of Patwarkhanas ...	..	6,000	6,062	...
	Total Land Revenue ...	...	6,000	6,062	...
Excise ...	Minor Works ...	...	..	215	...
	Total Excise ...	...	...	215	...
Registration ...	Minor Works (Non-Residential) ...	...	..	...	1,500
	Total Registration ...	...	...	...	1,500
General Administration.	Major Works in progress ...		...	...	...
	Building of an Assembly Hall		**1,31,000**	**1,59,000**	**24,897**
	Construction of a bungalow for the Deputy Commissioner, Peshawar.	2,98,333	...	7,000	...
	Construction of two quarters for Tahsildar, Mardan, and Naib Tahsildar, Nowshera.		8,657	6,577	2,223
	Acquisition of Bakery site ..			...	28,000
	Accommodation for the court and establishment, etc., at Mardan in consequence of the redistribution of Sessions Divisions.	...	...	...	**20,000**
	Provision of a regular ferry at Akora ...	...	...	...	**7,622**
	Minor Works — Residential Buildings — *Charged* ...	9,572	*10,000*	*10,000*	*10,000*
	Minor Works — Residential Buildings — Voted ...	...	43,000	33,882	6,184
	Minor Works — Non-Residential Buildings ...	...			14,536
	Total General Administration ...	3,07,905	1,92,657	2,16,459	1,13,462
	Charged ...	9,572	*10,000*	*10,000*	*10,000*
	Voted ...	2,98,333	1,82,657	2,06,459	1,03,462
Administration of Justice.	Major Works in progress ...		...	...	...
	Minor Works — Residential Buildings ...	9,394	4,000	3,682	...
	Minor Works — Non-Residential Buildings ...				625
	Total Administration of Justice ...	9,394	4,000	3,682	625
Jails and Convict Settlements.	Major Works in progress ...		...	...	...
	Construction of three Assistant Jailors', one Sub-Assistant Surgeon's and one Compounder's quarters in Bannu Jail.		8,922	9,026	...
	Temporary accommodation for lunatics in Peshawar Central Prison.	12,322	7,900	8,754	...
	Minor Works — Residential Buildings ...		10,000	9,146	...
	Minor Works — Non-Residential Buildings ...				1,116
	Total Jails and Convict Settlements ...	12,322	26,822	26,926	1,116
Police ...	Major Works in progress ...		...	...	...
	Construction of a new Police Station at the Junction of the Haved and Kakki Roads—Bannu District.		30,000	29,200	...
	Construction of Doaba Police Station ...		**15,000**	**15,800**	**6,300**
	Construction of a building for promotion Training Classes at the Police Training Centre, Hangu.		50,000	50,000	2,800
	Construction of a barrack for the accommodation of 4 Head Constables and 52 Foot Constables, one barrack 1st floor offices, ground floor, two havalats and an armoury in Bannu City extensions.	1,17,065	...	...	**20,000**
	Construction of a main ward and an officers ward for Police patients in the new Civil Hospital at Mardan.		...	..	**20,000**
	Minor Works — Residential Buildings ...		20,000	33,800	786
	Minor Works — Non Residential Buildings ...				10,498
	Total Police ...	1,17,065	1,15,000	1,28,800	60,384
Education other than European and Anglo-Indian Education.	Major Works in progress... ...		...	..	...
	Construction of a new building for the Government High School, Charsadda.		54,000	...	54,000
	Construction of Government High School, Mardan.	25,390	...	...	**50,000**
	Minor Works — Residential Buildings ...		9,000	7,000	...
	Minor Works — Non-Residential Buildings ..				5,049
	Total Education ...	25,390	63,000	7,000	1,09,049

Detailed Account No. 50-A—CIVIL WORKS—ORIGINAL WORKS—Civil Buildings—concluded

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Medical ...	Major Works in progress		...	...	...
	Construction of a T. B. Sanitorium at Dadar in the Hazara District ...		1,30,000	1,12,850	17,150
	Construction of X-Ray Block in Lady Reading Hospital, Peshawar ...		20,000	25,000	...
	Construction of a quarter each for the Lady Doctors at Mansehra and Kulachi.	63,573	5,200	5,277	...
	Construction of a bungalow for the Civil Surgeon, Kohat ...		...	...	**17,500**
	Minor Works ... Residential Buildings		11,000	10,923	2,738
	Minor Works ... Non-Residential Buildings				9,904
	Total Medical ...	63,573	1,66,200	1,54,050	47,292
Public Health ...	Supply of drinking water to the inhabitants of certain dry areas of the Province.	...	...	...	77,910
	Total Public Health ...	...	...	...	77,910
Agriculture ...	Major Works in progress		...	...	...
	Quarters for Farm Manager, Haripur ...		2,900	3,600	...
	Bullock shed, Chowkidar's quarters and compound wall at Haripur ...	5,006	2,300	3,300	...
	Minor Works ... Residential Buildings		5,000	1,800	1,900
	Minor Works ... Non-Residential Buildings				...
	Total Agriculture ...	5,006	10,200	8,700	1,900
Veterinary ...	Minor Works	...	...	6,329	...
Civil Works ...	Major Works in progress		...	...	...
	Provision of an additional generating set for the Power House at Nathiagali.		...	1,300	...
	Construction of a bungalow for the Sub-Divisional Officer, Tank ...		12,000	12,000	
	Construction of quarters for clerks at Peshawar ...	21,835	2,10,000	2,10,000	3,90,000
	Construction of residences for the Executive Engineer and two Sub-Divisional Officers at Dera Ismail Khan.		...	...	**39,500**
	Reconstruction of Hamala House at Nathiagali ...		...	...	**13,000**
	Minor Works ... Residential Buildings		6,500	6,500	2,400
	Minor Works ... Non-Residential Buildings				600
	Total Civil Works ...	21,835	2,28,500	2,29,800	4,45,500
Stationery and Printing.	Minor Works ... Residential Buildings	1,233	2,000	345	...
	Minor Works ... Non-Residential Buildings				600
	Total Stationery and Printing ...	1,233	2,000	345	600
	Total Original Works—Buildings ...	5,63,723	8,14,379	7,88,368	8,59,338
	Charged ...	9,572	10,000	10,000	10,000
	Voted ...	5,54,151	8,04,379	7,78,368	8,49,338

Detailed Account No. 50-B—ORIGINAL WORKS—Communications

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Original Works—Communications.				
Major Works in progress		...	...	...
Protective Works on the Adozai Bridge	1,43,324	10,000	5,620	...
Protective Works on Gulabad Bridge		...	4,900	...
Minor Works		15,000	14,450	16,500
Charges on road development met from the subvention from the Road Development Fund. — Ordinary Allotments ...	2,77,293	3,50,000	3,50,000	2,50,000
Charges on road development met from the subvention from the Road Development Fund. — Allotments from the Reserve ...	4,92,110	3,39,431	3,40,601	...
Inter-Village Communications met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	...	13,000	2,027	15,126
Works—Communications ...	9,12,727	7,27,431	7,17,598	2,81,626

DETAILED ACCOUNT NO. 50-C—REPAIRS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Repairs—Buildings.				
General Administration ... *Charged* ...	*47,040*	*47,500*	*47,500*	*47,500*
General Administration ... Voted ...	2,79,307	3,00,000	3,86,600	1,30,000
Administration of Justice				12,000
Jails and convict Settlements				16,300
Police				49,000
Education (other than European and Anglo-Indian Education) ...				21,000
Medical				24,000
Public Health				
Agriculture				5,000
Civil Works				49,000
Other Departments (including Land Revenue)				17,000
Stationery and Printing				1,000
Total Repairs—Buildings ...	3,26,347	3,47,500	4,34,100	3,71,800
Charged	*47,040*	*47,500*	*47,500*	*47,500*
Voted	2,79,307	3,00,000	3,86,600	3,24,300
Repairs—Communications.				
Communications (other than those of military importance) ...	17,24,232	16,35,500	16,35,500	15,00,000
Expenditure on roads of military importance in settled districts ...				
Deduct—Contribution recovered from the M. E. S. towards the maintenance of Civil roads of military importance.	—73,000	—73,000	—73,000	—73,000
Miscellaneous	11,330	...		...
Total Repairs—Communications ...	16,62,562	15,62,500	15,62,500	14,27,000
Reserve at the disposal of Finance Department ...	...	1,36,500	...	1,00,000
Total Repairs ...	19,88,909	20,46,500	19,96,600	18,98,800
Charged ...	*47,040*	*47,500*	*47,500*	*47,500*
Voted ...	19,41,869	19,99,000	19,49,100	18,51,300

Note: In the Actuals, Budget Estimate 1938-39 and Revised Estimate columns, the Voted figures (2,79,307; 3,00,000; 3,86,600) are bracketed against General Administration (Voted) through Stationery and Printing; in the Budget Estimate 1939-40 column, 24,000 is bracketed against Medical and Public Health; 17,24,232, 16,35,500 and 16,35,500 are bracketed against both communications rows.

Appropriation No. 26

FAMINE RELIEF.

Charged Rs. 10,000

Total Rs. 10,000

MAJOR HEAD 54—FAMINE

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
A—Famine Relief (Voted)—				
Miscellaneous—For the reclamation of lands of Siran Flood sufferers of 1938 ...	...	...	...	10,000
Deduct—Amount transferred from Famine Relief Fund	...	...	...	10,000
Total A—Famine Relief (Voted) ...	...	...	...	...
B—Transfers to Famine Relief Fund (*Charged*)	*10,000*	*10,000*	*10,000*	*10,000*
Total ...	10,000	10,000	10,000	10,000
Charged ...	*10,000*	*10,000*	*10,000*	*10,000*
Voted ...	...	...	...	...

Grant No. 27

SUPERANNUATION ALLOWANCES AND PENSIONS

Voted Rs. 7,33,000 ; *Charged Rs. 1,48,000*

Total Rs. 8,81,000

MAJOR HEAD : 55—SUPERANNUATION ALLOWANCES AND PENSIONS.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

Summary		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances ..	*Charged* ...	...	*29,448*	*26,000*	*20,000*	*19,000*
	Voted ...	...	6,27,204	6,25,000	6,72,000	6,75,000
Compassionate allowances ...	*Charged* ...	...	*1,696*	*1,700*	*1,700*	*1,700*
	Voted ...	...	68,345	70,000	70,000	70,000
Compassionate Fund	Voted ...	...	2,756	4,000	4,000	4,000
Gratuities	*Charged* ...	...	...	...	...	...
	Voted ...	...	6,327	8.000	8,500	8,000
Pensions for distinguished and meritorious services or for political considerations.	*Charged* ...	...	*10,833*	...	*1,800*	...
	Voted ...	...	10,200	10,200	10,200	10,200
Pensions under the I. C. S. Family Pensions Regulations (*Charged*)	...	...	...	...	...	...
Charges in England	*Charged* ..	55-a	*1,02,215*	*1,20,000*	*1,28,000*	*1,36,000*
	Voted ..	55-a	11,093	18,000	12,000	12,000
Loss or gain by exchange ..	*Charged* ...	...	*—529*	...	...	...
	Voted ...	...	—58	...	...	...
Total	...	...	8,69,530	8,82,900	9,28,200	9,35,900
Charged	...	...	*1,43,663*	*1,47,700*	*1,51,500*	*1,56,700*
Voted	...	...	7,25,867	7,35,200	7,76,700	7,79,200
Deduct—Pensionary charges transferred to Commercial Departments.	*Charged* ...	55-b	*16,184*	*18,175*	*9,708*	*8,812*
	Voted ...	55-b	40,581	45,800	39,287	45,938
For rounding ...	*Charged* ..	...	...	*+475*	*+208*	*+112*
	Voted ...	...	...	—400	—413	—262
Net Total	...	...	8,12,765	8,19,000	8,79,000	8,81,000
Charged	..	...	*1,27,479*	*1,30,000*	*1,42,000*	*1,48,000*
Voted	...	...	6,85,286	6,89,000	7,37,000	7,33,000

DETAILED ACCOUNT NO. 55-a—SUPERANNUATION ALLOWANCES AND PENSIONS—CHARGES IN ENGLAND—concluded

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.					
	A—SECRETARY OF STATE.					
Superannuation and Retired Allowances.	Military Officers in respect of Civil employment (*Charged*)	...	*33,271*	*40,000*	*44,000*	*40,000*
	Total A—Secretary of State (*Charged*)	...	*33,271*	*40,000*	*44,000*	*40,000*
	B—HIGH COMMISSIONER.					
Superannuation and Retired Allowances.	Superannuation and retired allowances ...	*Charged* ...	*68,944*	*80,000*	*84,000*	*96,000*
		Voted ...	11,093	18,000	12,000	12,000
	Total B—High Commissioner	...	80,037	98,000	96,000	1,08,000
		Charged ...	*68,944*	*80,000*	*84,000*	*96,000*
		Voted ...	11,093	18,000	12,000	12,000
	Total Charges in England	...	1,13,308	1,38,000	1,40,000	1,48,000
		Charged ...	*1,02,215*	*1,20,000*	*1,28,000*	*1,36,000*
		Voted ...	11,093	18,000	12,000	12,000

DETAILED ACCOUNT NO. 55-b—SUPERANNUATION ALLOWANCES AND PENSIONS—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS

Primary units of appropriation			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Pensionary Charges	Irrigation Department ...	*Charged* ...	*12,934*	*17,700*	*9,500*	*8,812*
		Voted ...	32,432	34,800	29,687	32,938
		Total ...	45,366	52,500	39,187	41,750
	79—Malakand Hydro Electric Scheme ...	*Charged* ...	*3,250*	*225*	*104*	...
		Voted ...	8,149	5,500	4,800	6,500
		Total ...	11,399	5,725	4,904	6,500
	XL—Malakand Hydro Electric Scheme Working Expenses.	*Charged* ...	...	*250*	*104*	...
		Voted ...	...	5,500	4,800	6,500
		Total ...	...	5,750	4,904	6,500
	Total Pensionary Charges	...	56,765	63,975	48,995	54,750
		Charged ...	*16,184*	*18,175*	*9,708*	*8,812*
		Voted ...	40,581	45,800	39,287	45,938

Grant No. 28

COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Voted Rs. 1,30,000 ; *Charged Rs. 20,000*

Total Rs. 1,50,000

MAJOR HEADS: 55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
55—A. Commutation of Pensions financed from Ordinary Revenues.	*Charged* ...	*—24,998*	*,000*	*20,000*	*20,000*
	Voted ...	91,498	2,14,000	1,94,000	1,30,000
83—Payments of Commuted Value of Pensions ...	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
	Total ...	66,500	2,34,000	2,14,000	1,50,000
	Charged ...	*— 24,998*	*20,000*	*20,000*	*20,000*
	Voted ...	91,498	2,14,000	1,94,000	1,30,000

COMMUTED VALUE OF PENSIONS

MAJOR HEAD: 83—PAYMENTS OF COMMUTED VALUE OF PENSIONS (NOT CHARGED TO REVENUE)

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS					
Payments of Commuted value of pensions—					
A—Payments in India.					
(1) Payable to Government servants ...	*Charged* ...	...	...	...	...
	Voted ...	1,36,786	2,69,000	2,69,000	2,00,000
(2) Payable to other Governments ...	*Charged* ...	...	...	...	...
	Voted ...	4,278	10,000	13,000	10,000
B—Payments in England.					
Par Value ...	*Charged* ...	...	20,000	20,000	20,000
	Voted ...	33,985	20,000	20,000	20,000
Loss or gain by exchange ...	*Charged* ...	...	...	...	...
	Voted ...	−176	...	...	...
Total Payments of Commuted Value of Pensions	...	1,74,873	3,19,000	3,22,000	2,50,000
	Charged ...	...	20,000	20,000	20,000
	Voted ...	1,74,873	2,99,000	3,02,000	2,30,000
Deduct—					
(1) Amount financed from ordinary revenues	*Charged* ...	−24,998	20,000	20,000	20,000
	Voted ...	91,498	2,14,000	1,94,000	1,30,000
(2) Amount recovered from other Governments	*Charged* ...	24,998	...	...	...
	Voted ...	83,375	85,000	1,08,000	1,00,000
Net amount not charged to revenue	...	...	...	...	...
	Charged ...	...	...	...	...
	Voted ...	...	...	...	...

Grant No. 29

STATIONERY AND PRINTING

Voted Rs. 2,41,000

MAJOR HEAD: 56—STATIONERY AND PRINTING

Head of Department— { *Jail Press:—Inspector-General of Prisons, North-West Frontier Province*; *Other Heads:—Secretary, Development Departments* }

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
SUMMARY		Rs.	Rs.	Rs.	Rs.
I—Stationery					
Purchase of stationery stores	...	**19,298**	**20,000**	**20,000**	**20,000**
Stationery supplied from Central Stores	...	**74,869**	**70,000**	**70,000**	**70,000**
Discount on Plain Paper used with Stamps	...	**564**	**500**	**500**	**500**
Purchase of Plain Paper used with Stamps	...	**2,685**	**2,800**	**2,660**	**1,500**
II—Printing					
Government Presses	**56-A**	**1,38,516**	**1,45,530**	**1,45,610**	**1,49,986**
Printing at Private Presses	...	**21,077**	**15,000**	**17,000**	**15,000**
Cost of Printing work done by other Governments	...	**992**	**700**	**700**	**700**
Deduct—Value of Stationery supplied to and the cost of Printing work done for Commercial and other paying Departments. { **Government Printing and Stationery Office, Peshawar.**	...	} **—18,877**	**—8,000**	**—10,000**	**—10,000**
{ **Jail Press, Peshawar** ...	...		**—5,900**	**—7,000**	**—7,000**
Rounding ...	...	...	**+370**	**—476**	**+314**
Total 56—Stationery and Printing ...	...	**2,39,635**	**2,41,000**	**2,39,000**	**2,41,000**

DETAILED ACCOUNT NO. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			Government Printing and Stationery Office, Peshawar.				
Pay of Officers ...	1	1	Manager (Rs. 460—30—700)	8,400	8,400	8,400	8,400
			Leave salary	...	900	...	900
			Total Pay of Officers ...	8,400	9,300	8,400	9,300
Pay of Establishment.	73	73	Clerks and other salaried establishment (at rates varying from Rs. 14 to Rs. 300).	} 67,538	48,700	44,000	48,000
	26	30	Piece-workers		20,240	21,940	22,000
			Temporary establishment		...	1,500	1,500
			Leave salary		3,500	4,000	3,000
			Deduct on account of emergency cut in pay ...	...	...	...	...
			Deduct – Probable savings	...	– 1,000	...	– 1,500
			Total Pay of Establishment ...	67,538	71,440	71,440	73,000
Allowances and Honoraria.			Travelling allowance	172	200	200	200
			Overtime and holiday allowances	} 6,893	2,000	2,400	2,400
			Other allowances		4,400	4,600	4,600
			Deduct—Probable Savings	...	...	...	...
				7,065	6,600	7,200	7,200

DETAILED ACCOUNT NO. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*concluded*

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Contingencies ...			Additions to Plant and Machinery	...	4,750	4,500	4,750
			Outside Printing	...	...	...	...
			Repairs to plant and furniture ...	...	800	700	800
			Freight on plant and furniture ...	...	300	100	200
			Electric energy	...	2,800	3,200	3,200
			Stores	...	3,000	3,000	3,000
			Other supplies and services	...	12,000	12,000	12,000
			Contract contingencies	3,698	3,700	3,900	3,900
			Other contingencies	23,780	2,500	1,100	1,100
			Deduct—Probable Savings	..	—1,750	...	...
			Total Contingencies ...	27,478	28,100	28,500	28,950
Provision for Depreciation Fund.			Provision for Depreciation Fund	9,237	11,000	11,000	12,000
Renewals and Replacements from Depreciation Fund.			Renewals and replacements from Depreciation Fund ...	17,891	18,000	21,000	22,000
Amount transferred from Depreciation Fund.			Amount transferred from Depreciation Fund	—17,891	—18,000	—21,000	—22,000
			Total Government Printing and Stationery Office, Peshawar ...	1,19,718	1,26,440	1,26,540	1,30,450
			Jail Press, Peshawar.				
Pay of Establishment.	2	3	Copy Writers 1 (Rs. 75—5—100 + Special pay Rs. 25) and 1 (Rs. 75).	2,056	2,540	2,471	2,636
			Total Pay of Establishment ...	2,056	2,540	2,471	2,636
Contingencies ...			Repairs to plant and furniture		200	199	200
			Freight on plant, furniture and stationery ...		600	501	500
			Purchase of plant and furniture		...	...	...
			Other Supplies and Services	3,600	...	...	...
			Purchase of country stationery		2,400	2,600	2,600
			Contingencies		200	100	100
			Deduct—Lump cut for economy		...	...	...
			Total Contingencies ...	3,600	3,400	3,400	3,400
Cost of Convict Labour supplied to Jail Press, Peshawar.			Cost of convict labour	12,000	12,000	12,000	12,000
Provision for Depreciation Fund.			Provision for Depreciation Fund	1,142	1,150	1,205	1,500
Renewals and Replacements from Depreciation Fund			Renewals and replacements from Depreciation Fund ...	498	1,000	950	...
Amount transferred from Depreciation Fund.			Amount transferred from Depreciation Fund	—498	—1,000	—950	...
			Total Jail Press, Peshawar ...	18,798	19 090	19,076	19,536
			Total Government Presses ...	1,38,516	1,45,530	1,45,616	1,49,986

Grant No. 30

MALAKAND HYDRO-ELECTRIC SCHEMES (CAPITAL EXPENDITURE AND WORKING EXPENSES)

Voted Rs 9,92,000 ; *Charged Rs 2,03,000*

Total Rs. 11,95,000

MAJOR HEAD : XLI—HYDRO-ELECTRIC SCHEMES—WORKING EXPENSES

" 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES (OUTSIDE THE REVENUE ACCOUNT

" ESTABLISHMENT AND PENSIONARY CHARGES OF THE HYDRO-ELECTRIC SCHEME

SUMMARY BY MAJOR HEADS.		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
XLI—Malakand Hydro-Electric Scheme	*Charged* ..	..	*2,000*	*1,000*	..
	Voted ..	..	**2,18,000**	**2,27,000**	**1,03,000**
81-A—Hydro-Electric Scheme—Capital Expenditure	*Charged* ..	*95973*	*1,55,000*	*1,45,000*	*2,03,000*
	Voted ..	**14,08,343**	**10,39,000**	**18,09,000**	**6,19,000**
Establishment and Pensionary charges ..	..	..	..	..	**2,70,000**
	Total ..	**15,04,316**	**14,14,000**	**21,82,000**	**11,95,000**
	Charged ..	*95,973*	*1,57,000*	*1,46,000*	*2,03,000*
	Voted ..	**14,08,343**	**12,57,000**	**20,36,000**	**9,92,000**

DISTRIBUTION OF ESTABLISHMENT AND PENSIONARY CHARGES OVER CAPITAL EXPENDITURE AND WORKING EXPENSES.

	Budget Estimate, 1939-40
	Rs.
XLI—Hydro-Electric Scheme—Working Expenses :—	
Establishment charges	1,28,500
Pensionary charges	6,500
Total ..	1,35,000
81—A—Capital outlay on Electric Schemes—Malakand Hydro-Electric Scheme :—	
Establishment charges	1,28,500
Pensionary charges	6,500
Total ..	1,35,000
Grand Total ..	2,70,000

SUMMARY BY MAJOR HEADS.

		Budget Estimate, 1939-40
		Rs.
XLI—Hydro-Electric Schemes—Working Expenses :—		
Works (voted)	..	1,03,000
Establishment and Pensionary charges (voted)	..	1,35,000
Total XLI—Hydro-Electric Schemes—Working Expenses (voted)	..	2,38,000
81—A—Capital outlay on Electric Schemes—Malakand Hydro-Electric Scheme :—		
Works outlay	*Charged* ..	*2,03,000*
	Voted ..	6,19,000
Establishment and Pensionary charges (voted)	..	1,35,000
Total 81—A—Capital outlay etc.	..	9,57,000
	Charged ..	*2,03,000*
	Voted ..	7,54,000

MALAKAND HYDRO-ELECTRIC SCHEME.

MAJOR HEAD :—XLI—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES

Voted Rs. 1,03,000 ; *Charged* Nil

Total Rs. 1,03,000

Head of Department—Superintending Engineer Electricity and Deputy Secretary to Government, North-West Frontier Province (Electricity).

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1939-38	Revised Estimated, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS.					
Works	A	..	90,000	1,07,000	1,03,000
Establishment ... *Charged* ...	B	...	*1,900*	*828*	...
Establishment ... Voted ...	B	...	1,10,621	1,04,008	...
Pensionary Charges ... *Charged* ...	...	...	*250*	*104*	...
Pensionary Charges ... Voted ...	...	...	5,500	4,800	...
Tools and Plant	...	...	2,940	2,640	165
Charges in England	C	...	9,360	8,200	...
Rounding ... *Charged* ...	...	...	*—150*	*+68*	...
Rounding ... Voted ...	...	...	—421	+352	—165
Total ...	...	...	2,20,000	2,28,000	1,03,000
Charged ...	...	...	*2,000*	*1,000*	...
Voted ..	...		2,18,000	2,27,000	1,03,000

DETAILED ACCOUNT No. XLI-A—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Maintenance and Repairs—				
Telephone system	.	10,000	6,000	10,000
Maintenance	...	80,000	1,01,000	93,000
Total Maintenance and Repairs ...	...	90,000	1,07,000	1,03,000

DETAILED ACCOUNT No. XLI-B – MALAKAND HYDRO-ELECTRIC SCHEME – WORKING EXPENSES – ESTABLISHMENT

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			DIRECTION				
Pay of Officers ...	4	...	Superintending Engineer 1 (1,750—100—2,150), 1 Commercial Officer (475—1,000) 2 Assistant Engineers (200—20—600).	...	35,844	32,552	...
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Provident Fund.	...	2,473	948	...
			Total Pay of Officers ...	...	38,317	33,500	...
Pay of Establishment.	14	...	1 Stenographer Rs. (60—5/120—10/200), 1 Clerk Rs. (200—10—300), 1 Clerk Rs. (120—10—200), 2 Clerks Rs. (75—5—150), 4 Clerks Rs. (45—3—105), 1 Accountant Rs. (100—10—300), Draftmen 1 Rs. (120—8—200) and 2 Rs. 40—2—90), and 1 Tracer Rs. (40—2—90).	...	15,009	13,426	...
	9	...	Servants (Rs. 14 to 20) ...	..	1,512	1,074	...
			Leave salary, etc.	...	...	500	...
			Total Pay of Establishment ...	...	16,521	15,000	...
Allowances and Honoraria.			Travelling Allowance	...	6,000	5,000	...
			Other Allowances	...	528	450	...
			Passage	...	...	1,000	...
			Total Allowances and Honoraria ..	..	6,528	6,450	...
Contingencies ...			Contingencies	...	4,000	6,000	...
			Total Direction ...	...	65,366	60,950	...
			EXECUTIVE				
Pay of Officers ...	17	...	2 Executive Engineers Rs. (475—1,000), 3 Assistant Executive Engineers Rs. (200—20—600), 1 Assistant Engineer Rs. (200—20—600), 4 Local Superintendents Rs. (150—10—350), 4 Shift Engineers Rs. (150—10—350), 2 Apprentice Electrical Engineers Rs. (100—25—150) and 1 Head Line Inspector Rs. (150—5—250).	...	66,859	52,142	..
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Provident Fund.	...	2,657	3,858	...
			Total Pay of Officers ..	...	69,516	56,000	...
Pay of Establishment.	103	...	1 Accountant Rs. (100—10—300), 1 Clerk Rs. (120—10—200), 4 Clerks Rs. (75—5—150) 12 Clerks Rs. (45—3—105), 1 Draftman Rs. (80—4—140), 1 Tracer Rs. (40—2—90), 1 Stenographer Rs. (60—5—120/10—200), 2 Overseers Rs. (80—7—255), 3 Storekeepers (1 on Rs. 64 and 2 on Rs. 50), 3 Head Linemen Rs. (60—5/2—120), 24 Linemen Rs. (30—2—50), 4 Lorry Drivers Rs. (30—2—50), 8 Meter Readers Rs. 30 per mensem each, 1 Head Jointer Rs. (60—5/2—120), 7 Station Attendants Rs. (60—5/2—120), 20 Station Attendants Rs. (40—2—80), 2 Head Mistries Rs. (60—5/2—120), 4 Mistries Rs. (40—1—60), 4 Oilers and Cleaners at Rs. 18 per mensem each.	...	55,304	55,960	...
	19	...	Servants	...	3,456	2,240	...
			Total Pay of Establishment ...	...	58,760	58,200	...

DETAILED ACCOUNT No. XLI-B—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES—ESTABLISHMENT—concluded.

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	EXECUTIVE—concluded				
Allowances and Honoraria.	Travelling Allowance	...	11,400	16,000	...
	Other Allowances	...	600	753	...
	Passage	...	...	547	...
	Total Allowances and Honoraria ...	...	12,000	17,300	...
Contingencies ...	Contingencies	..	14,000	16,900	...
	Total Executive ...	...	1,54,276	1,48,400	...
Establishment Charges Payable to Other Governments, Departments, etc.	Charges payable to Political Agent, Malakand for Levy Guard at Jabban.	..	...	7,100	...
	Share of Direction Charges of Chief Engineer's Office. { *Charged* ...	...	*3,800*	*1,656*	...
	{ Voted ...	...	3,600	1,566	...
Establishment Charges Recoverable from Other Governments, Departments, etc.	Deduct—Establishment Charges Recoverable from other major heads by pro-rata distribution (Voted).	..	—2,000	—10,000	...
	Total Establishment ...	...	2,25,042	2,09,672	...
	Charged ...	...	*3,800*	*1,656*	...
	Voted ...	...	2,21,242	2,08,016	...
	Deduct—½ share Chargeable to Capital { *Charged* ...	...	*—1,900*	*—828*	...
	{ Voted ...	...	—1,10,621	1,04,008	...
	Net Total ...	...	1,12,521	1,04,836	...
	Charged ...	..	*1,900*	*828*	...
	Voted ...	...	1,10,621	1,04,008	...

DETAILED ACCOUNT No. XLI-C—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	High Commissioner.				
Sterling Overseas Pay.	Sterling Overseas Pay (Voted) } Leave salary ... }	...	18,720	16,400	...
	Deduct—½ share chargeable to Capital ...	...	—9,360	—8,200	...
	Total Sterling Overseas Pay ...	...	9,360	8,200	...
	Total Charges in England ...	...	9,360	8,200	...

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR-HEAD : 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES (OUTSIDE THE REVENUE ACCOUNT)

Voted Rs. 6,19,000 ; *Charged Rs. 2,03,000*

Total Rs. 8,22,000

Head of Department—Superintending Engineer Electricity and Deputy Secretary to Government, North-West Frontier Province (Electricity).

SUMMARY BY MINOR HEADS		Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
Works ...		A	**11,72,965**	**8,57,696**	**15,74,975**	**6,19,175**
Establishment Charges ...	*Charged*	B	*15,164*	*1,900*	*828*	...
	Voted		**1,63,595**	**1,10,621**	**1,04,008**	...
Pensionary Charges ...	*Charged*	...	*3,250*	*225*	*104*	...
	Voted	...	**8,149**	**5,500**	**4,800**	...
Tools and Plant ...		...	**36,123**	**25,000**	**38,820**	**2,665**
Suspense ...		C	**25,730**	**20,800**	**84,940**	**2,000**
Interest Charged to Capital (*Charged*)		...	*77,351*	*1,53,300*	*1,44,200*	*2,02,700*
Deduct English Cost of Stores and Establishment charges.	*Charged*	...	...	...	...	...
	Voted	...	...	...	...	...
Charges in England ...	*Charged*	D	*209*	...	...	...
	Voted		**6,646**	**20,040**	**8,200**	...
Loss or Gain by Exchange ...	**Voted**	...	**—34**	...	**—40**	**—30**
	Charged	...	*—1*	...	...	
Deduct Receipt and Recoveries on Capital Account		...	**—4,831**	**—300**	**—7,000**	**—5,000**
Rounding	*Charged*	...	...	*—425*	*—132*	*+300*
	Voted	...	...	**—357**	**+297**	**+190**
Total ...		...	**15,04,316**	**11,94,000**	**19,54,000**	**8,22,000**
	Charged ...	...	*95,973*	*1,55,000*	*1,45,000*	*2,03,000*
	Voted ...	...	**14,08,343**	**10,39,000**	**18,09,000**	**6,19,000**

DETAILED ACCOUNT No. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS.

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
1—Grid System (Sub-Works)—				
(a) Preliminary ...		1,890	3,500	1,420
(b) Land ...		10,000	6,950	5,000
(c) Civil works ...			5,267	3,000
Increased expenditure on account of :— (a) Lining the tunnel ...		...	...	...
(b) Retaining wall and guniting the cut in the tunnel ...				
(d) Gates, Penstock pipes and Valves ...		25,590	53,327	11,500
(e) Building (excluding quarters) ...	11,18,842	14,000	43,000	10,200
(f) Quarters ...		2,000	3,630	6,770
(g) Generating plant ...		50,570	87,000	49,500
(h) Electrical apparatus ...		1,08,550	1,94,759	1,09,300
(i) Transmission lines ...		1,16,900	4,00,872	1,12,000
(k) Mains ...		...	...	...
(l) Service Communications ...		...	...	...
(o) Telephone system ...		...	...	...
(p) Miscellaneous ...		28,000	54,000	4,980

DETAILED ACCOUNT No. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS—continued

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
II—Peshawar Distribution systems—				
(a) Preliminary		484	300	410
(b) Lands		650	308	190
(e) Building (excluding quarters)		3,500	2,820	2,577
(f) Quarters		2,550	...	...
(h) Electrical apparatus		...	30,000	5,742
(k) Mains		46,616	1,47,540	45,697
(l) Service communications	40,810	7,300	20,800	11,200
(m) Meters		2,800	7,100	3,500
(n) Public lighting		300	1,000	2,000
(o) Telephone system		...	...	...
(p) Miscellaneous		5,356	38,000	3,500
Increased expenditure on account of taking over the local distribution of electrical energy in the Civil Area in Peshawar Cantonment from the M. E. S. to electrify from the Malakand Hydro-Electric Scheme.		50,000	...	...
Total II ...	40,810	1,19,556	2,47,868	74,816
III—Nowshera Distribution System—				
(a) Preliminary		225	100	146
(b) Land		2,100	1,500	373
(e) Building (excluding quarters)		4,000	5,110	890
(f) Quarters		1,700	...	...
(h) Electrical apparatus		18,870	30,000	5,832
(k) Mains	16,196	74,792	1,20,440	12,841
(l) Service communications		33,500	22,000	30,000
(m) Meters		17,500	12,500	15,000
(n) Public lighting		2,160	1,500	4,500
(o) Telephone system		...	...	...
(p) Miscellaneous		7,913	27,000	3,500
Total III ...	16,196	1,62,760	2,20,150	73,082
IV—Mardan Distribution System—				
(a) Preliminary		440	200	260
(b) Land		1,200	1,800	...
(e) Building (excluding quarters)		3,000	4,500	...
(f) Quarters		...	...	850
(h) Electrical apparatus		37,300	30,000	5,630
(k) Mains		86,881	81,606	...
(l) Service communications	60	14,500	10,000	23,000
(m) Meters		9,000	10,000	15,000
(n) Public lighting		3,000	1,500	3,000
(o) Telephone system		...	...	...
(p) Miscellaneous		6,219	42,500	4,100
Total IV ...	60	1,61,540	1,82,106	51,840

DETAILED ACCOUNT No. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS—concluded

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
V—Charsadda Distribution System—				
(a) Preliminary	60	200	130	90
(b) Land		600	...	300
(e) Building (excluding quarters)		750	...	...
(f) Quarters		850	...	850
(h) Electrical apparatus		4,635	10,000	4,000
(k) Mains		23,375	43,169	55,000
(l) Service communications		16,200	7,000	27,000
(m) Meters		5,900	4,000	6,500
(n) Public lighting		800	750	2,250
(o) Telephone system		...	...	
(p) Miscellaneous		610	2,000	4,069
Total V ...	60	53,920	67,049	1,00,059
VI—Malakand Distribution System—				
(a) Preliminary	—3,003	...	...	...
(b) Land		...	450	...
(e) Building (excluding quarters)		300	...	...
(f) Quarters			...	...
(h) Electrical apparatus		...	1,082	...
(k) Mains		1,550	—763	...
(l) Service communications		...	3,630	...
(m) Meters		...	...	3,213
(n) Public lighting		...	1,000	2,000
(o) Telephone system		...	...	...
(p) Miscellaneous		570	98	495
Total VI ...	—3,003	2,420	5,497	5,708
Grand Total ...	11,72,965	8,57,696	15,74,975	6,19,175

DETAILED ACCOUNT No. 81-B—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—ESTABLISHMENT CHARGES

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...			33,808	...		
					...		
	...				...		
	...				...		
					...		
			Total Pay of Officers ...	33,808	...		

DETAILED ACCOUNT NO. 81-B—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—
ESTABLISHMENT CHARGES—concluded.

Primary units of appropriation	Numbers 1938-38	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	...				...		
	...				...		
				9,091			
					...		
	...				...		
			Total Pay of Establishment ...	9,091	...		
Allowances and Honoraria.				2,923	...		
					...		
			Total Allowances and Honoraria ...	2,923	...		
Contingencies ...			Contingencies	5,267	...		
			Total Direction ...	51,089	...		
			Executive.				
Pay of Officers ...	...				...		
					...		
	...				...		
				31,608			
	...				...		
	...				...		
	...				...		
	...				...		
			Total Pay of Officers ...	31,608	...		
Pay of Establishment.	...		Total Pay of Establishment ...	38,609	...		
Allowances and Honoraria.				11,256	...		
			Total Allowances and Honoraria ...	11,256	...		
Contingencies ...			Contingencies	8,175	...		
			Total Executive ...	89,648	...		
Establishment charges payable to other Governments, Departments, etc.			Departmental charges on works executed in other Divisions.	...	...		
			Share of Direction charges ... *Charged* ...	*15,299*	...		
			Voted ...	27,480	...		
			One-half of the total Hydro-Electric Establishment chargeable to Capital *Charged* ...	...	*1,900*	*828*	...
			Voted ...	...	1,10,621	1,04,008	...
			Total Establishment charges payable, etc. ...	1,83,516	1,12,521	1,04,836	...
			Charged ...	*15,299*	*1,900*	*828*	...
			Voted ...	1,68,217	1,10,621	1,04,008	...
Establishment Suspense.			Suspense	...	...	...	...
Establishment charges recovered from other Governments Departments, etc.			*Deduct*—Recoveries ... *Charged* ...	*—135*	...	..	...
			Voted ...	—4,622	...	...	...
			Grand Total Establishment ..	1,78,759	1,12,521	1,04,836	...
			Charged ...	*15,164*	*1,900*	*828*	...
			Voted ...	1,63,595	1,10,621	1,04,008	...

Detailed Account No. 81-C—Capital Outlay on Electricity Schemes—Suspense

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	Stock.				
Charges ...	Charges	27,363	20,800	7,80,000	12,00,000
Deduct credits (by transfer to works or stock).	Deduct credits (by transfer to works or stock)		...	7,06,000	12,00,000
	Total Stock ...	27,363	20,800	74,000	...
	London Stores.				
Charges ...	Charges in England	9,729	10,680	20,017	...
	Indian Charges		...	21,574	2,06,490
	Total ...	9,729	10,680	41,591	2,06,490
Deduct credits (by transfers to works or stock).	Deduct credits (by transfers to works or stock)	...	10,680	39,051	2,06,490
	Total London Stores ...	...	...	2,540	...
	Other Suspense Accounts.				
Charges ...	Charges	—11,362	...	7,09,200	2,92,200
Deduct credits (by transfers to works or stock).	Deduct credits (by transfers to works or stock)		...	7,00,800	2,90,200
	Total Other Suspense Accounts ...	—11,362	...	8,400	2,000
	Total Suspense ...	25,730	20,800	84,940	2,000

Detailed Account No. 81-D—Capital Outlay on Electricity Schemes—Charges in England

			Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Charges in England.					
	B—High Commissioner.					
Sterling Overseas Pay.	Sterling Overseas Pay (Voted)		6,646	9,360	8,200	...
Stores for India ...	Stores for India (Voted)		...	10,680	...	...
Other Charges ...	Expenses connected with recruitment ...	*Charged* ...	...	...	...	...
		Voted ...	...	...	...	...
	Total ...		...	20,040	8,200	...
	Charged ...		...	...	...	...
	Voted ...		6,646	20,040	8,200	...

MALAKAND HYDRO-ELECTRIC SCHEME.

MAJOR HEAD :—ESTABLISHMENT AND PENSIONARY CHARGES OF THE HYDRO-ELECTRIC SCHEME.

Total (Voted) Rs. 2,70,000

Establishment Charges (Voted) Rs. 2,57,000

Pensionary Charges Rs. 13,000

Head of Department—Superintending Engineer Electricity and Deputy Secretary to the Government, North-West Frontier Province (Electricity).

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
				Rs.	Rs.	Rs.	Rs.
			DIRECTION.				
Pay of Officers ..	4	5	Superintending Engineer 1 (Rs. 1,750—100—2,150), 1 Commercial Officer (Rs. 475—1,000), 1 Temporary Assistant Commercial Engineer (Rs. 200—20—600), 1 Technical Officer (Rs. 475—1,000), 1 Apprentice Electrical Engineer (Rs. 100—25—150).	..	..	..	37,481
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Provident Fund.	..	..	..	2,241
			Leave Salary	..	..	..	2,278
			Total Pay of Officers ..	..	..	..	42,000
Pay of Establishment.	14	22	1 Stenographer (Rs. 60—5—120), 1 Stenographer (Rs. 60—5—120/10—200), 1 Clerk (Rs. 200—10—300), 1 Clerk (Rs. 120—10—200), 6 Clerks (Rs. 75—5—150), 7 Clerks (Rs. 45—3—105), 1 Accountant (Rs. 200—20—500), 1 Draftsman (Rs. 120—8—200) and 3 Tracers (Rs. 40—2—90).	..	..	..	21,259
	9	9	Servants (Rs. 18 to 14) ..	..	..	..	1,560
			Leave Salary, etc.	..	..	..	1,181
			Total Pay of Establishment ..	..	..	..	24,000
Allowances and Honoraria.			Travelling Allowance	..	..	..	5,000
			Other Allowances	..	..	..	900
			Total Allowances and Honoraria ..	..	..	..	5,900
Contingencies ..			Contingencies	..	..	..	5,000
			Total Direction ..	..	..	..	76,900
			EXECUTIVE				
Pay of Officers ..	17	14	1 Executive Engineer (Rs. 475—1,000), 1 Plant Engineer (Rs. 475—1,100), 1 Assistant Executive Engineer (Rs. 300—25—700), 4 Local Superintendents (Rs. 200—20—600), 4 Shift Engineers (Rs. 200—20—600), 1 Head Sub-Station Engineer (Rs. 200—20—600), 1 Apprentice Electrical Engineer (Rs. 100—25—150), 1 Assistant Engineer (Rs. 250—20—750).	..	..	..	52,427
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Fund.	..	..	..	3,950
			Leave Salary	..	..	..	1,227
			Total Pay of Officers ..	..	..	..	57,604

ESTABLISHMENT AND PENSIONARY CHARGES OF HYDRO-ELECTRIC SCHEME.

Primary units of appropriation	Numbers 1938-39	Numbers 1939-40		Actuals, 19337-8	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
			EXECUTIVE—concluded	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	103	112	1 Accountant (Rs. 100—300), 1 Clerk (Rs. 120—10—200), 5 Clerks (Rs. 75—5—150), 15 Clerks (Rs. 45—3—105), 1 Stenographer (Rs. 60—5—120), 1 Surveyor (Rs. 200—300), 1 Overseer (Rs. 80—255). 1 Assistant Draftsman (Rs. 80—140), 1 Tracer (Rs. 40—90), 1 Head Line Inspector (Rs. 150—250), 1 Head Storekeeper (Rs. 60—100). 2 Assistant Storekeepers (Rs. 40—60), 6 Head Linesmen (Rs. 60—120), 24 Linesmen (Rs. 30—50), 2 Head Mistries (Rs. 60—120), 1 Hydraulic (Rs. 60—120), 7 Station Attendants (Rs. 60—120), 20 2nd grade Station Attendants (Rs. 40—80), 4 Mistries (Rs. 40—60), 4 Lorry Drivers (Rs. 30—50), 1 Head Jointer (Rs. 60—120), 8 Meter Readers (Rs. 25—30), 4 Cleaners (Rs. 15—20).	..	..	..	65,337
	19	20	Servant 20 (Rs. 18—14) ..	..	..	..	3,408
			Leave Salary	..	..	..	1,255
			Total Pay of Establishment ..	..	..	..	70,000
Allowances and Honoraria.			Travelling Allowance	..	..	..	16,000
			Other Allowances	..	..	..	1,030
			Passage	..	..	..	3,000
			Total Allowances and Honoraria ..	..	..	..	20,030
Contingencies ..			Contingencies	..	..	..	16,900
			Total Executive ..	..	..	..	1,64,534
Establishment Charges payable to other Governments, Departments, etc.			Charges payable to Political Agent, Malakand, for Levy guard at Jabban.	..	..	..	7,100
			Share of Direction Charges of Chief Engineer's Office. *Charged* ..	..	..	..	..
			Voted ..	..	..	..	..
Establishment Charges Recoverable from Other Governments, Departments, etc.			Deduct—Establishment Charges Recoverable from other major heads by pro-rata distribution (Voted).	..	..	..	—2,000
			Total Establishment Charges in India ..	..	..	..	2,46,534
			Charged ..	..	..	..	..
			Voted ..	..	..	..	2,46,534
			CHARGES IN ENGLAND.				
			High Commissioner.				
Sterling Overseas pay.			Leave Salary (Voted)	..	..	..	3,280
			Sterling Overseas Pay (Voted)	..	..	..	7,600
			Total Charges in England ..	..	..	..	10,880
			Total Establishment Charges of the Hydro-Electric Scheme.	..	..	..	2,57,414
			Charged ..	..	..	..	..
			Voted ..	..	..	..	2,57,414
			Rounding ..	..	..	..	—414
			Total Establishment Charges ..	..	..	..	2,57,000
			Pensionary Charges ..	..	..	..	13,000
			Total Establishment and Pensionary Charges ..	..	..	..	2,70,000

CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

Voted Rs. *Nil*

Total Rs. *Nil*

MAJOR HEAD : 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Detailed Account No.	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Original Works—Buildings ..	**81-A**	**1,60,825**	**3,20,000**	**2,82,000**	..
Establishment .. *Charged* ..	..	*6,060*	..	..	..
Establishment .. **Voted** ..	..	**13,087**	**2,172**	..	..
Tools and plant ..	..	**1,961**	..	..	..
Rounding ..	..	..	**—172**	..	..
Total 81—Capital Account of Civil Works outside the Revenue Account.	..	**1,81,933**	**3,22,000**	**2,82,000**	..
Charged ..	..	*6,060*	..	..	..
Voted	..	**1,75,873**	**3,22,000**	**2,82,000**	..

DETAILED ACCOUNT No. 81-A—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—ORIGINAL WORKS—BUILDINGS

Primary units of appropriation		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
	ORIGINAL WORKS—BUILDINGS.				
General Administration.	Construction of new bungalows for Civil Officers at Peshawar.	1,60,825	3,20,000	2,82,000	..
	Total ..	1,60,825	3,20,000	2,82,000	..

Grant No. 32

DEPOSITS AND ADVANCES.

ADVANCES NOT BEARING INTEREST

Voted Rs. 1,03,000

MAJOR HEAD :—ADVANCES REPAYABLE.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE—				
Civil Advances—				
Objection Book Advances	1,06,190	72,000	1,02,000	1,02,000
P. W. Taccavi Advances	1,895	1,000	...	...
Advances for Rest Camps	200	...	...	...
Special Advances	600	10,300	1,000	1,000
Revenue Advances	...	...	1,300	...
Rounding	...	—300	—300	...
Total Advances not bearing Interest ...	1,08,885	83,000	1,04,000	1,03,000

Grant No. 33

LOANS AND ADVANCES.

Voted Rs. 3,14,000

Total Rs. 3,14,000

MAJOR HEAD :—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT

Head of Department— *Loans to Municipalities, Port Funds, etc.—Revenue and Divisional Commissioner, North-West Frontier Province.*
Loans to Government Servants—Secretary to Government, North-West Frontier Province, Finance Department.

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.				
Advances to cultivators granted under—				
(1) Land Improvement Loans Act, 1883	19,600	60,000	60,000	60,000
(2) Agriculturists Loans Act, 1884	66,210	1,00,000	1,00,000	1,00,000
(3) Act VIII of 1873	..	...	...	...
(4) Advances to Co-operative Societies under Act of 1912 ...	...	...	...	...
Loans to Landholders and other Notabilities	...	...	...	...
Loans to Municipalities	...	...	...	...
Grant of Loan to the Municipal Committee, Mardan for the building of New Civil Hospital.	...	50,000	50,000	...
Miscellaneous Loans and advances	...	...	200	...
Issue of Loans for Industrial purposes	...	5,000	600	4,400
Total loans to Municipalities Port Funds, etc. ...	85,810	2,15,000	2,10,800	1,64,400
Loans to Government Servants for—				
House building	39,683	5,000	...	97,138
Purchase of Motor cars	42,033	...	...	50,800
Other means of conveyances	160	...	...	...
Passage Money	1,000	...	...	...
Total Loans to Government Servants ...	82,876	5,000	...	1,47,938
Rounding	...	...	+200	+62
Total ...	1,68,686	2,20,000	2,11,000	3,12,400
CHARGES IN ENGLAND.				
Loans to Government servants for—				
Purchase of motor car	...	...	...	1,600
Grand total ...	1,68,686	2,20,000	2,11,000	3,14,000

DEPOSITS, ADVANCES AND REMITTANCE HEADS

PUBLIC DEBT.

Head of Department—Secretary to Government, Finance Department

Heads	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-4
	Rs.	Rs.	Rs.	Rs.
Permanent Debt—Provincial Loans bearing Interest	...	...	...	...
Loan from the Central Government	35,00,000	...	...	...
Total ...	35,00,000	...	...	...

UNFUNDED DEBT—STATE PROVIDENT FUNDS

Head of Department—Secretary to Government, Finance Department

Heads of Account				
General Provident Fund	2,75,301	2,00,000	3,50,000	3,50,000
Contributory Provident Fund	47,049		...	...
Total ...	3,22,350	2,00,000	3,50,000	3,50,000

DEPOSITS NOT BEARING INTEREST—A—SINKING FUNDS.

SINKING FUND—RECEIPTS AND DISBURSEMENTS

Head of Department—Secretary to Government, Finance Department

Receipts.				
Opening balance	..	...	...	...
Receipts—				
Transfers from the Revenue Account	...	1,51,000	1,51,000	1,51,000
Interest Receipt	...	..	...	...
Total ...	...	1,51,000	1,51,000	1,51,000
Disbursements				
Investment Account—Purchase of Securities	...	...	1,51,000	1,51,000
Closing balance ...	...		...	...

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS.

FAMINE RELIEF FUND—RECEIPTS AND DISBURSEMENTS

Head of Department—Revenue and Divisional Commissioner

Receipts				
Opening balance	52,357	13,189	13,113	24,616
Receipts—				
Transfers from the Revenue Account	10,000	10,000	10,000	10,000
Interest Receipts	230	1,503	1,503	1,503
Total ...	62,587	24,692	24,616	36,119
Disbursements				
A—Famine Relief Fund—Transfers to 54-A—Famine Relief to meet expenditure on the reclamation of lands of Siran Flood Sufferers of 1938.	...	...	...	10,000
B—Investment Account—Purchase of Securities	49,474	...	...	...
Closing balance ...	13,113	24,692	24,616	26,119

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS.

DEPRECIATION RESERVE FUNDS—GOVERNMENT PRESSES—RECEIPTS AND DISBURSEMENTS

Head of Department { *Provincial Press—Secretary, Development Departments*; *Jail Press—Inspector General of Prisons* }

Heads					
Opening balance ...	Provincial Press	36,210	28,210	27,556	17,556
	Jail Press	13,474	14,115	14,118	14,373
	Total ...	49,684	42,325	41,674	31,929
Receipts ...	Provincial Press	9,237	11,000	11,000	12,000
	Jail Press	1,142	1,150	1,205	1,500
	Total ...	10,379	12,150	12,205	13,500
Total ...	Provincial Press	45,447	39,210	38,556	29,556
	Jail Press	14,616	15,265	15,323	15,873
	Total ...	60,063	54,475	53,879	45,429
Expenditure ...	Provincial Press	17,891	18,000	21,000	22,000
	Jail Press	498	1,000	950	...
	Total ...	18,389	19,000	21,950	22,000
Closing balance ...	Provincial Press	27,556	21,210	17,556	7,556
	Jail Press	14,118	14,265	14,373	15,873
	Total ...	41,674	35,475	31,929	23,429

DEPOSITS, ADVANCES AND REMITTANCE HEADS

GENERL POLICE FUND (RECEIPTS AND DISBURSEMENTS).

Head of Department—Inspector-General of Police.

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Opening Balance	...	...	...	...
Receipts	15,195	...	...	...
Expenditure	...	...	...	...
Closing Balance	15,195	...	...	...

C—OTHER DEPOSIT ACCOUNTS

DEPOSITS OF LOCAL FUNDS

Head of Department—Secretary to Government, Finance Department.

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-38	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
District Funds	12,22,030	15,32,000	16,22,000	16,37000
Municipal Funds	11,16,928	18,74,000	19,84,000	19,13,000
Total ...	23,38,958	34,06,000	36,06,000	35,50,000

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Head of Department—Secretary to Government, Finance Department.

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Revenue Deposits	12,40,298	13,00,000	11,80,000	11,80,000
Civil Courts' Deposits	25,945	45,000	20,000	20,000
Personal Deposits	13,27,886	13,50,000	13,39,000	13,39,000
Deposits on account of Police Funds	85,554	1,20,000	1,03,000	1,03,000
Public Works Deposits	3,00,944	2,70,000	2,06,000	2,06,000
Deposit of fees received by Government servants on account of work done for private bodies	6,690	5,000	7,000	7,000
Other Civil Deposits	89,904	90,000	76,000	76,000
Total ...	30,77,221	31,80,000	29,31,000	29,31,000

OTHER ACCOUNTS

SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT

Head of Department —Secretary, Public Works Department

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Opening balance	1,47,448	—269	—2,909	—2,909
Subventions from Central Road Development Account. { Ordinary Allotments	1,26,936	3,50,000	3,50,000	2,50,000
Subventions from Central Road Development Account. { Allotments from the Reserve ...	4,92,110	3,39,700	3,40,601	...
Total Receipts ...	7,66,494	6,89,431	6,87,692	2,47,091
Expenditure ... { Ordinary Allotments	2,77,293	3,50,000	3,50,000	2,50,000
Expenditure ... { Allotments from the Reserve ...	4,92,110	3,39,431	3,40,601	...
Total Expenditure ...	7,69,403	6,89,431	6,90,601	2,50,000
Closing balance	—2,909	...	—2,909	—2,909

DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS

Head of Department —Secretary, Development Departments

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Opening balance	1,56,219	1,23,263	1,20,819	21,159
Receipts :—				
Grants for the Co-operative Training and Education Scheme	4,339	3,973	...	} 1,61,160
Grants for Cottage and Small Scale Woollen Industry	3,460	2,330	...	
Grants for other schemes	...	1,986	...	
Total Receipts ...	7,799	8,289	...	1,61,160
Total of Opening Balance and Receipts ...	1,64,018	1,31,552	1,20,819	1,82,319
Disbursements :—				
Co-operative Training and Education Scheme	4,339	3,973	3,973	4,154
Cottage and Small Scale Woollen Industry	...	17,330	17,330	4,660
Discretionary grants by Deputy Commissioners	14,847	...	...	...
Consolidation of Holdings	...	7,056	...	...
Drinking Water Supply Schemes	16,371	60,233	41,072	73,931
Bara Irrigation System	344	..	..	...
Inter-village communications	...	13,000	2,027	15,126
Industrial shop	939	...	...	...
Rural Sanitation	...	4,900	6,650	26,674
Village Irrigation Channels	...	10,900	14,683	45,683
Demonstration Plots	2,475	8,780	8,540	6,630
Fruit Cultivation	3,883	5,380	5,385	5,461
School Farm	...	...	...	...
Total Disbursements ...	43,199	1,31,552	99660	1,82,319
Closing Balance	1,20,819	...	21,159	...

Deposit Account of Grants made by the Imperial Council of Agricultural Research

Head of Department—Secretary, Development Departments.

Heads of Account		Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.	Rs.
Opening balance of grants made for	Marketing Scheme				
	Sugarcane Research Scheme	—6,682	1,554	3,580	3,580
	Veterinary Disease Investigation Scheme ...				
	Total ...	—6,682	1,554	3,580	3,580
Receipts — Grants from the Imperial Council of Agricultural Research for	Marketing Scheme	15,528	10,000	10,000	10,000
	Sugarcane Research Scheme	1,800	18,107	12,900	12,750
	Veterinary Disease Investigation Scheme ...	10,900	8,500	8,500	8,865
	Horticulturist	...	...	2,526	4,365
	Total ...	28,228	36,607	33,926	35,980
	Total ...	21,546	38,161	37,506	39,560
Payments — Transfers to the Revenue Account to meet expenditure on	Marketing Scheme	9,935	10,000	10,000	10,000
	Sugarcane Research Scheme	...	18,107	12,900	12,750
	Veterinary Disease Investigation Scheme ...	8,031	8,500	8,500	8,865
	Horticulturist	...	...	2,526	4,365
	Total ...	17,966	36,607	33,926	35,980
Closing balance of grants made for	Marketing Scheme				
	Sugarcane Research Scheme	3,580	1,554	3,580	3,580
	Veterinary Disease Investigation Scheme ...				
	Total ...	3,580	1,554	3,580	3,580

Deposit Account of Grants from the Central Government for the Development of Handloom Industries.

Head of Department —Secretary, Development Departments.

Heads	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Opening balance	...	1,900	18,719	18,719
Receipts — Grant from the Central Government	26,960	5,400	17,300	3,500
Total ...	26,960	7,300	36,019	22,219
Payments — Transfer to the Revenue Account to meet expenditure on the Handloom Weaving Institute.	8,241	17,300	17,300	3,500
Closing balance ...	18,719	—10,000	18,719	18,719

ADVANCES NOT BEARING INTEREST.

Head of Department —Secretary to Government, Finance Department

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Forest Advances	2,23,491	2,00,000	2,38,000	2,38,000
Permanent Advances	...	2,000	...	...
Account with Foreign Governments and Indian States	46	...	...	...
Account with the Government of Burma	13,031	12,000	12,000	12,000
Account with the Reserve Bank	9,146	8,000	1,03,000	1,03,000
Total ...	2,45,714	2,22,000	3,53,000	3,53,000

REMITTANCES—REMITTANCES WITHIN INDIA.

Head of Department —Secretary to Government, Finance Department

Heads of Account	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Remittances between treasuries	—80,257	2,50,000	90,000	90,000
Forest remittances	8,28,931	...	9,30,000	9,30,000
Public Works remittances—				
Public Works cheques	37,29,897	40,00,000	46,26,000	46,26,000
Transfer between Public Works Officers	1,36,355	1,12,000	1,07,000	1,07,000
Other remittances	46,95,183	10,00,000	20,49,000	20,49,000
Remittance by bills	12,01,313	-	12,14,000	12,14,000
Adjustment account between Central and Provincial Governments	2,03,11,577	...	98,09,000	98,09,000
Inter-Provincial Suspense Account	6,37,252	...	8,20,000	8,20,000
Total ..	2,89,30,066	53,62,000	1,96,45,000	1,96,45,000

SUSPENSE.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1937-38	Budget, Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
Suspense Account	26,76,915	7,000	1,30,64,000	57,91,000
Cheques and bills	49,36,847	...	49,67,000	49,67,000
Departmental and other similar Accounts	58,239	40,000	66,000	66,000
Total Suspense ...	76,72,001	47,000	1,80,97,000	1,08,24,000

EXPENDITURE IN ENGLAND THROUGH THE SECRETARY OF STATE FOR INDIA

Heads of Account		Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE.				
Grant No. 10				
18—Irrigation-				
Leave Salaries and Deputation Pay ...	*Charged* ...	...	9,320	...
	Voted ...	...	...	...
Grant No. 12				
25—General Administration—				
Leave Salaries and Deputation Pay ...	*Charged* ...	...	...	...
	Voted ...	...	...	...
Other Charges (*charged*)	...	...	...	...
Grant No. 13				
27—Administration of Justice—				
Law charges in connection with appeals (voted) ...	...	2,680	6,400	2,680
Grant No. 14				
28—Jails and Convict Settlements—				
Leave Salaries and Deputation Pay ...	*Charged* ...	...	...	...
	Voted ...	...	...	...
Grant No. 27				
55—Superannuation allowances and pensions (*charged*) ...	...	40,000	44,000	40,000
Total expenditure charged to revenue	...	42,680	59,720	42,680
	Charged ...	40,000	53,320	40,000
	Voted ...	2,680	6,400	2,680
EXPENDITURE NOT CHARGED TO REVENUE.				
Grant No. 9				
68—Construction of Irrigation Works—				
Leave Salaries (*charged*)	...	...	...	...
Total expenditure through the Secretary of State for India ...	...	42,680	59,720	42,680
	Charged ...	40,000	53,320	40,000
	Voted ...	2,680	6,400	2,680

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account		Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
		Rs.	Rs.	Rs.
Grant No. 4				
10—Forests—				
Leave salaries and Deputation pay	*Charged*	5,840	11,520	11,520
	Voted	5,200	5,200	...
Sterling Overseas Pay (*charged*)	...	6,160	7,320	7,840
	Total	17,200	24,040	19,360
	Charged	12,000	18,840	19,360
	Voted	5,200	5,200	—
Grant No. 8				
XVII—Irrigation—Working Expenses—Stores (voted)	...	...	...	...
	Total	...	...	...
Grant No. 10				
18—Irrigation—Miscellaneous Expenditure and 50—Civil Works—				
Leave Salaries and Deputation Pay	*Charged*	39,600	42,000	25,120
	Voted	...	2,680	8,520
Sterling Overseas Pay (*charged*)	...	38,800	24,560	30,880
Stores for India (voted)	...	...	...	...
Loss or gain by exchange (*charged*)	...	...	...	8,000
	Total	78,400	69,240	72,520
	Charged	78,400	66,560	64,000
	Voted	...	2,680	8,520
Grant No. 12				
25—General Administration—				
Leave Salaries and Deputation Pay	*Charged*	73,360	1,26,160	1,25,320
	Voted	8,680	7,400	4,880
Sterling Overseas Pay (*charged*)	...	64,800	67,320	89,680
Provincial Government's share of the cost of the High Commissioner's Establishment (voted).		10,000	11,560	11,200
Travelling allowance (*charged*)	...	...	...	...
Stores	*Charged*	...	...	...
	Voted	...	...	...
	Total	1,56,840	2,12,440	2,31,080
	Charged	1,38,160	1,93,480	2,15,000
	Voted	18,680	18,960	16,080
Grant No. 13				
27—Administration of Justice—				
Leave Salaries and Deputation Pay	*Charged*	3,480	3,480	...
	Voted	...	5,760	...
Sterling Overseas Pay (*charged*)	...	4,000	4,200	13,600
	Total	7,480	13,440	13,600
	Charged	7,480	7,680	13,600

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA.

Heads of Account		Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
Grant No. 14		Rs.	Rs.	Rs.
28—Jails and Convict Settlements—				
Leave Salaries and Deputation pay ...	*Charged* ...	...	5,640	19,480
	Voted ...	...	...	...
Sterling Overseas pay (*charged*) ...	...	4,800	3,720	1,200
	Total ..	4,800	9,360	20,680
	Charged ...	4,800	9,360	20,680
	Voted ...	...	...	...
Grant No. 15				
29—Police—				
Leave salaries and deputation pay ...	*Charged* ...	42,840	59,120	54,000
	Voted ...	3,000	2,600	...
Sterling overseas pay (*charged*) ...	...	36,000	39,200	48,000
Stores (voted) ...	...	...	...	...
Other Charges ...	*Charged* ...	...	440	...
	Voted ...	...	...	...
	Total ...	81,840	1,01,360	1,02,000
	Charged ...	78,840	98,760	1,02,000
	Voted ...	3,000	2,600	...
Grant No. 16				
37—Education—				
Leave salaries and deputation pay ...	*Charged* ...	4,720	4,720	5,960
	Voted ...	1,800	200	1,080
Sterling overseas pay (*charged*) ...	...	...	...	...
Scholarships, Allowances, etc. (voted) ...	...	...	...	...
	Total ...	6,520	4,920	7,040
	Charged ...	4,720	4,720	5,960
	Voted ...	1,800	200	1,080
Grant No. 17				
38—Medical—				
Leave salaries and Deputation pay ...	*Charged* ...	4,840	2,520	11,160
	Voted ...	...	3,040	...
Sterling Overseas pay (*charged*) ...	...	6,960	8,480	8,000
	Total ...	11,800	14,040	19,160
	Charged ...	11,800	11,000	19,160
	Voted ...	...	3,040	...
Grant No. 17				
39—Public Health—				
Leave salaries and deputation pay ...	*Charged* ...	20,000	15,240	...
	Voted ...	...	...	...
Sterling overseas pay (*charged*) ...	...	4,800	1,560	4,800
Other Charges (*charged*) ...	...	...	520	...
	Total ...	24,800	17,320	4,800
	Charged ...	24,800	17,320	4,800

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA—contd.

Heads of Account	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.
Grant No 30			
XL—Malakand Hydro-Electric Scheme - Working Expenses—			
Leave Salaries and Deputation Pay	...	7,040	3,280
Sterling Overseas Pay (Voted)	18,720	9,360	7,600
Deduct—½ Share charged to 79—Capital Outlay on Hydro-Electric Schemes	—9,360	...	...
Total ...	9,360	16,400	10,880
Charged ...	...	...	...
Voted ...	9,360	16,400	10,880
Grant No. 18			
40—Agriculture—			
Leave Salaries and Deputation Pay ... *Charged* ..	...	2,200	...
Leave Salaries and Deputation Pay ... Voted ...	720	1,680	2,720
Sterling Overseas Pay (*charged*)	...	...	...
Total ...	720	3,880	2,720
Charged ...	...	2,200	...
Voted ...	720	1,680	2,720
Grant No. 19			
41—Veterinary—			
Leave Salaries and Deputation Pay (Voted)	...	...	...
Total ...	...	...	...
Charged ...	...	...	...
Voted ...	...		...
Grant No. 27			
55—Superannuation allowances and pensions—			
Contribution under Section 156 of the Government of India Act, 1935 (*Charged*)	80,000	84,000	96,000
Superannuation allowances and pensions ... *Charged* ...	...	...	...
Superannuation allowances and pensions ... Voted ...	18,000	12,000	12,000
Total ...	98,000	96,000	1,08,000
Charged ...	80,000	84,000	96,000
Voted ...	18,000	12,000	12,000

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA—concld.

Heads of Account	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.
Grant No. 24			
57—Miscellaneous—			
Leave Salaries and Deputation Pay ... *Charged* ...	...	760	...
Leave Salaries and Deputation Pay ... Voted ...	...	...	...
Sterling Overseas Pay (*charged*) Special Commissions of Enquiry ...	...	...	...
Sterling Overseas Pay (*charged*) Others	...	...	...
Books and Periodicals (voted)	...	...	...
Total ...	...	760	...
Charged ...	...	760	...
Voted ...	...	...	...
Total expenditure charged to revenue	4,97,760	5,83,200	6,11,840
Charged ...	4,41,000	5,14,680	5,60,560
Voted ...	56,760	68,520	51,280
Expenditure not charged to revenue.			
Grant No. 30			
79—Hydro-Electric Scheme—Capital Expenditure—			
Leave Salaries and Deputation Pay (voted)	...	...	...
Sterling Overseas Pay (voted)	9,360	...	...
Stores (voted)	10,680	...	...
Other Charges ... ... *Charged* ...	...	...	...
Other Charges ... Voted ...	...	...	...
Total ...	20,040	...	...
Charged ...	...	...	...
Voted ...	20,040	...	...
Grant No. 28			
83—Payments of commuted Value of Pensions—			
Commuted Value of Pensions (*Charged*)	20,000	20,000	20,000
Contribution under Section 156 of the Government of India Act, 1935 (Voted)	20,000	20,000	20,000
Total ...	40,000	40,000	40,000
Charged ...	20,000	20,000	20,000
Voted ...	20,000	20,000	20,000
Grant No. 33			
Loans and Advances by Provincial Government—			
Loans to Government servants for the purchase of motor-cars (Voted) ...	...	...	1,600
Total ...	...	...	1,600
Charged ...	...	...	...
Voted ...	...	...	1,600
Total expenditure not charged to revenue ...	60,040	40,000	41,600
Charged ...	20,000	20,000	20,000
Voted ...	40,040	20,000	21,600
Rounding (*charged*) ...	...	...	...
Grand Total ...	5,57,800	6,23,200	6,53,440
Charged ...	4,61,000	5,34,680	5,80,560
Voted ...	96,800	88,520	72,880

GS&PDeptt-NWFP—75FStoG—300—2-5-39—(1)

Government of the

North-West Frontier Province

Finance Department

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1939-40

(As presented to the Legislative Assembly)

Printed and published by the Manager,
Government Stationery and Printing,
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Peshawar.

1939

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1939-40

Detailed Estimates

General Abstract of Receipts and

Figures are in

Heads of account	Revised Estimate, 1937-38	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS					
IV—Taxes on Income other than Corporation Tax.	1,38	1,25	1,28	1,50	1,78
VII—Land Revenue (Gross) ..	22,16	23,02	22,05	22,07	22,06
Deduct—Revenue credited to Irrigation.	2,05	2,37	2,05	2,06	2,06
Net Land Revenue ..	20,11	20,65	20,00	20,01	20,00
VIII—Provincial Excise ..	8,67	8,24	9,28	9,01	8,87
IX—Stamps	7,91	8,57	7,54	7,76	7,76
X—Forests	5,00	5,12	4,96	5,82	5,00
XI—Registration ..	74	71	75	68	68
XII—Receipts under Motor Vehicles Act.	1,07	58	1,45	1,60	1,60
XIII—Other Taxes and Duties ..	..	1	75	58	58
XVII—Irrigation—Works for which Capital Accounts are kept—					
Direct Receipts ..	21,17	21,70	20,08	20,67	20,78
Indirect Credits (Land Revenue due to Irrigation).	2,05	2,37	2,05	2,06	2,06
Gross amount ..	23,22	24,07	22,13	22,73	22,84
Deduct—Working Expenses ..	9,01	8,96	9,77	8,92	8,12
Net XVII—Irrigation Receipts	14,21	15,11	12,36	13,81	14,72
XVIII—Irrigation Works for which no Capital Accounts are kept.	20	36	11	15	46
XX—Interest	78	35	66	76	54
XXI—Administration of Justice ..	1,92	1,72	1,89	1,56	1,55
XXII—Jails and Convict Settlements..	2,17	2,37	2,16	1,83	1,82
XXIII—Police	73	67	39	26	24
XXVI—Education ..	98	1,02	98	1,04	1,03
XXVII—Medical ..	53	56	94	1,15	1,18
XXVIII—Public Health ..	10	12	14	17	37
XXIX—Agriculture ..	1,16	1,10	1,42	1,45	1,42
XXX—Veterinary ..	10	9	11	11	9
XXXI—Co-operation ..	13	14	21	15	15
XXXII—Industries ..	16	16	49	40	20
XXXIV—Broadcasting ..	..	..	..	...	..
XXXVI—Miscellaneous Departments..	1	1	3	10	1
XXXIX—Civil Works ..	10,06	10,29	9,25	9,66	5,40
XL—Receipts from Electric Schemes— Hydro-Electric Schemes—					
Gross Receipts ..	..	..	2,50	2,50	4,60
Deduct—Working Expenses ..	..	..	3,20	2,28	2,38
Net XL—Receipts from Electric Schemes.	..	..	30	22	2,22
XLIV—Recipts-in-aid of Superannuation	18	27	18	19	18
XLV—Stationery and Printing ..	26	25	26	25	25
XLVI—Miscellaneous ..	2,06	2,20	2,16	2,33	2,55
XLIX—Grants-in-aid from Central Government.	1,00,00	1,00,00	1,00,00	1,00,00	1,00,00
Total Revenue carried over ..	1,80,62	1,81,92	1,80,05	1,82,55	1,80,65
Opening Balance of Revenue Account..	9,41	9,41	8,36	12,76	12,63

for the year 1939-40

Expenditure

thousands

Heads of account	Revised Estimate, 1937-38	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE					
7—Land Revenue ..	3,48	3,43	3,90	3,39	3,40
8—Provincial Excise ..	79	75	82	80	76
9—Stamps ..	22	22	24	31	24
10—Forests ..	4,00	3,91	3,93	3,79	3,89
11—Registration ..	11	11	10	11	11
12—Charges on account of Motor Vehicles Act.	13	13	15	16	15
13—Other Taxes and Duties ..	..	..	5	2	4
17—Interest on Works for which Capital Accounts are kept.	13	13	18	17	18
18—Other Revenue Expenditure financed from ordinary Revenue—					
A—Irrigation Works in charge of Public Works Officers.	1,29	1,49	2,12	2,02	1,83
A—Irrigation Works in charge of Civil Works Officers.	25	20	35	40	70
B—Navigation, Embankment and Drainage Works.	1,84	1,76	2,62	2,52	2,91
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..	..	83
22—Interest on Debt and other obligations.	1,56	1,49	85	92	36
23—Appropriation for Reduction or Avoidance of Debt.	..	..	1,51	1,51	1,51
25—General Administration ..	24,11	23,69	22,59	22,34	23,76
27—Administration of Justice ..	8,09	7,96	7,50	7,49	7,75
28—Jails and Convict Settlements ..	10,06	9,85	9,80	9,48	9,68
29—Police ..	33,79	33,31	33,50	33,61	33,74
36—Scientific Departments	6	6	6	5	4
37—Education ..	21,59	21,42	23,11	22,73	24,19
38—Medical ..	6,60	6,89	7,17	6,89	7,36
39—Public Health ..	1,23	1,22	3,12	1,91	2,06
40—Agriculture ..	2,82	2,84	2,54	2,51	2,82
41—Veterinary ..	1,52	1,51	1,65	1,59	1,65
42—Co-operation ..	1,21	1,22	1,26	1,19	1,21
43—Industries ..	28	22	1,04	63	1,18
43-A—Capital Outlay on Industrial Development.	..	..	..	50	1,50
45—Broadcasting ..	5	5	..	..	4
47—Miscellaneous Departments ..	7	6	7		4
50—Civil Works ..	41,14	39,73	41,57	40,40	35,45
54—Famine ..	10	10	10	10	10
55—Superannuation Allowances and Pensions.	8,10	8,13	8,19	8,79	8,81
55-A—Commutation of Pensions financed from Ordinary Revenues.	87	66	2,34	2,14	1,50
56—Stationery and Printing ..	2,42	2,40	2,41	2,39	2,41
57—Miscellaneous ..	3,76	3,62	1,84	1,76	4,22
63—Extraordinary Charges ..	..	..	..	..	..
Expenditure in England ..	..	..	..	..	..
Total Expenditure charged to Revenue carried over.	1,81,67	1,78,57	1,86,68	1,82,68	1,86,42
Closing balance of the Revenue Account	8,36	12,76	173	12,63	6,86

Detailed Estimates

General Abstract of Receipts and

Figures are in thousands

Heads of Account	Revised Estimate, 1937-38	Actual 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	1,80,62	1,81,92	1,80,05	1,82,55	1,80,65
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT					
Permanent Debt	60,46	60,46	..	..	..
Loans from the Central Government	..	..			
UNFUNDED DEBT					
State Provident Funds	4,60	4,98	4,60	4,35	4,35
DEPOSITS AND ADVANCES					
DEPOSITS NOT BEARING INTERESTS—					
A—Sinking Funds					
Appropriation for reduction or avoidance of debt—					
Sinking Funds	..	..	1,51	1,51	1,51
Other Appropriations	..	..	..	..	..
B—Reserve Funds					
Famine Relief Fund	10	10	11	11	11
General Police Fund	18	15	..	..	..
Depreciation Reserve Fund—Government Presses ..	11	10	12	12	14
C—Other Deposit Accounts					
Deposits of Local Funds	33,25	24,02	33,37	34,56	35,1.
Departmental and Judicial Deposits—					
Civil Deposits	31,25	32,18	31,25	32,13	32,13
Other Accounts—					
Subventions from the Central Road Fund ..	6,44	6,19	6,90	6,91	
Deposit Account of grant for Economic Development and improvement of rural areas ..	24	28	8	..	1,61
Deposit Account of grants made by the Imperial Council of Agricultural Research	28	28	37	34	36
Deposit Account of grants from the Central Government for the Development of Handloom Industries ..	7	7		17	4
ADVANCES NOT BEARING INTEREST					
Advances repayable..	2,97	3,26	2,87	3,41	3,41
Permanent Advances	1	1	1	1	1
Account with Foreign Governments and Indian States ..	27	27	..	..	..
Account with the Government of Burma.. ..	12	13	12	12	12
Account with the Reserve Bank	8	7	8	1,00	1,00
SUSPENSE					
Suspense Accounts	7	26,84	7	1,17,79	70,90
Departmental and Similar Accounts	40	53	40	66	66
Cheques and Bills	..	49,37	..	49,67	49,67
MISCELLANEOUS					
Miscellaneous Government Account	..	..	..	..	..
Total Deposits and Advances ..	1,40,90	2,09,29	81,91	2,52,86	2,03,63
Loans and Advances by the Provincial Government ..	5,59	4,92	2,65	2,74	5,58
Advances from the Provincial Loans Fund ..	..	..	..	..	..
Remittances within India	53,62	2,92,57	53,62	1,96,45	1,96,45
Total Debt, Deposits, Advances, Suspense and Remittance Heads	2,00,11	5,06,78	1,38,18	4,52,05	4,05,66
Total Provincial Receipts ..	3,80,73	6,88,70	3,18,23	6,34,60	5,86,31
Opening Balance ..	25,41	25,41	24,62	45,01	11,15
Grand Total ..	40,6,14	7,14,11	3.42.85	6,79,61	5,97,46

PROVINCE GOVERNMENT

for the year 1939-40

Expenditure—concluded

of rupees

Heads of Account	Revised Estimate, 1937-38	Actuals 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	1,81,67	1,78,57	1,86,68	1,82,68	1,86,42
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	95	44	81	30	—
79—Hydro-Electric Schemes ..	23,82	15,05	11,94	19,54	9,57
81—Capital Account—Civil Works outside the Revenue Account	1,71	1,82	3,22	2,82	—
83—Payments of Commuted Value of Pensions ..	..	..	..	..	..
Total Capital Expenditure not charged to Revenue ..	26,48	17,31	15,97	22,66	9,57
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT					
Permanent Debt	..	..	..	..	..
Loans from the Central Government	35,00	35,00	..	..	..
UNFUNDED DEBT					
State Provident Funds	2,47	3,23	2,00	3,50	3,50
DEPOSITS AND ADVANCES					
DEPOSITS NOT BEARING INTERESTS—					
A—Sinking Funds					
Appropriation for Reduction or Avoidance of Debt—					
Sinking Funds	..	..	..	1,51	1,51
Other Appropriations	..	..	..	..	..
B—Reserve Funds					
Famine Relief Fund	49	49	..	..	10
General Police Fund	55	52	..	..	..
Depreciation Reserve Fund—Government Presses	19	19	19	22	22
C—Other Deposit Accounts					
Deposits of Local Fnnds	34,19	23,39	34,06	36,06	35,50
Departmental and Judicial Deposits :—					
Civil Deposits ..	31,80	30,77	31,80	29,31	29,31
Other Accounts :—					
Subvention from the Central Road Fund ..	7,92	7,69	6,89	6,91	2,50
Deposit Account of Grant for Economic Development and improvement of rural areas ..	57	44	1,32	1,00	1,82
Deposit Account of Grants made by the Imperial Council of Agricultural Research	19	18	37	34	36
Deposit Account of grants from the Central Government for the development of Handlcom industries ..	5	8	17	17	4
ADVANCES NOT BEARING INTEREST					
Advances repayable ..	2,97	3,32	2,83	3,42	3,41
Permanent Advances	..	..	2	..	..
Account with Foreign Governments and Indian States	..	..	..	..	..
Account with the Government of Burma	12	13	12	12	12
Account with the Reserve Bank ..	8	9	8	1,03	1,03
SUSPENSE					
Suspense Accounts ..	7	26,77	7	130,64	57,91
Departmental and Similar Accounts ..	40	58	40	66	66
Cheques and Bills ..	..	49,37	..	49,67	49,67
MISCELLANEOUS					
Miscellaneous Government Account ..	..	..	..	..	..
Total Deposits and Advances ..	1,17,06	1,82,24	80,32	2,64,56	1,87,66
Loans and Advances by the Provincial Government	2,69	1,68	2,20	2,11	3,14
Advances from the Provincial Loans Fund	..	2,89,30	..	..	..
Remittances within India	53,62	..	53,62	1,96,45	1,96,45
Total Debt, Deposits, Advances, Suspense, and Remittance Heads	1,73,37	4,73,22	1,36,14	4,63,12	3,87,25
Total Provincial Disbursement ..	3,81,52	6,69,10	3,38,79	6,68,46	5,83,24
Closing Balance ..	24,62	45,01	4,06	11,15	14,22
Grand Total ..	4,06,14	7,14,11	3,42,85	6,79,61	5,97,46

PART A.

Memorandum by the Financial Secretary on the Budget Estimates for 1939-40.

(Figures are in thousands of rupees.)

	Revised Estimate, 1937-38.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
I—REVENUE ACCOUNT.					
Opening balance ...	9,41	9,41	8,36	12,76	12,63
Revenue including subvention	1,80,62	1,81,92	1,80,05	1,82,55	1,80,65
Expenditure charged to revenue ...	1,81,67	1,78,57	1,86,68	1,82,68	1,86,42
Revenue surplus or deficit...	−1,05	+3,35	−6,63	−13	−5,77
Closing balance ...	8,36	12,76	1,73	12,63	6,86
II—CAPITAL AND DEBT HEAD TRANSACTIONS.					
Opening balance ...	16,00	16,00	16,26	32,25	−1,48
Receipts ...	2,00,11	5,06,78	1,38,18	4,52,05	4,05,66
Disbursements ...	1,99,85	4,90,53	1,52,11	4,85,78	3,96,82
Closing balance ...	16,26	32,25	2,33	−1,48	7,36
Total balances in accounts I and II—					
Opening balance ...	25,41	25,41	24,62	45,01	11,15
Closing balance ...	24,62	45,01	4,06	11,15	14,22

2. The above table shows the revised estimates and actuals for the year 1937-38, the budget and revised estimates for 1938-39 and the budget estimates for 1939-40.

ACCOUNTS, 1937-38.

REVENUE ACCOUNT.

3. This account opened with an accumulated balance of 9,41 and was expected to close, according to the revised estimates of the year, with a balance of 8,36 representing a deficit of 1,05 on the year's transactions. The deficit, however, turned into a surplus of 3,35 and increased the closing balance to 12,76. The actuals thus showed a net improvement of 4,40 on the forecast made in the revised estimates. This improvement was the outcome of an increase of 1,30 in revenues and savings of 3,10 in expenditure. The increase of 1,30 under revenues was mainly on account of better collections of Land Revenue (54) and Irrigation Receipts (1,06), set off partly by a fall in Excise Revenue (43) on account of late auctioning of excise shops in certain Districts and Interest Receipts (43) due to non-realization of dues within the year. There was an increase of 66 under Stamps but most of it was nominal as there was a counterbalancing fall of 49 in Receipts under the Motor Vehicles Acts owing to the fact that motor vehicle fees were collected in the form of stamps. The rest of the increase was the net result of slight variations under other heads mainly Civil Works.

4. The savings of 3,10 in expenditure were achieved partly in various sub-heads under General Administration (42) and Police (48). There was also a saving of 1,41 under Civil Works due to

the postponement of certain original works and less urgent repairs with consequent decreases under Establishment charges assessed on the basis of works outlay. The remaining savings were made up of smaller amounts under Administration of Justice, Jails, Miscellaneous and Commutation of Pensions. There was an excess of 29 under Medical due to smaller recoveries from Local Bodies of the pay of medical subordinates lent to them and a larger charge from the Government of the Punjab for North-West Frontier Province patients confined in their Mental Hospital.

CAPITAL AND DEBT HEAD TRANSACTIONS.

5. The actual transactions in the Capital and Debt Heads section as compared with the revised estimates were as under :—

	Revised Estimate.	Actuals.	Difference.
Opening balance ...	16,00	16,00	...
Net receipts under Debt and Deposit Heads ...	26,74	33,56	6,82
TOTAL ...	42,74	49,56	6,82
Deduct Capital Expenditure ...	26,48	17,31	-9,17
CLOSING BALANCE ...	16,26	32,25	15,99

Partly as a result of larger net receipts of 6,82 under debt and deposit heads and partly on account of smaller capital expenditure of 9,17. the closing balance in this section increased from the anticipated figure of 16,26 to 32,25. The net improvement of 6,82 under debt and deposit heads was the natural consequence of uncertain estimation based on insufficient data. Most of these heads were transferred to the provincial section of the accounts for the first time in 1937-38 in consequence of the scheme of decentralization of balances under the Provincial Autonomy and the estimates of receipts and disbursements were therefore very approximate. The drop in capital expenditure was due mainly to the carry forward of a large amount of expenditure on the Hydro-Electric Scheme to the next year as, owing to delay in supply, certain payments for machinery and works could not be made before the close of the year.

6. The combined closing balance on all accounts at the end of 1937-38 thus amounted to 45,01.

REVISED ESTIMATES, 1938-39.

REVENUE ACCOUNT.

7. In the budget estimates for 1938-39 revenue was estimated at 1,80,05 and expenditure at 1,86,68 leaving a gap of 6,63 to be met from the balance brought forward from the previous year. The revised estimates have been pitched at :—revenue 1,82,55 and expenditure 1,82,68. The latter exceeds the former by 13 only. The closing balance at the end of the year is thus expected to amount to 12,63.

8. As compared with the budget estimates there is an increase of 2,50 in revenue and a saving of 4,00 in expenditure.

The main increases in revenue are :—

Taxes on Income	22	Based on the latest forecast of the Government of India.

Stamps	22	Mainly due to sale of more stamps in connection with the grant of arms licenses for shot-guns on a liberal scale.
Forests	86	Unusually large demand for, and better rates realized from, the sale of standing trees.
Irrigation (net receipts)	1,49	Better realization of water rates and savings in working expenses.
Medical	21	Due to the recovery of contributions from the Government of India in respect of I. M. S. officers and leave salary contributions of medical subordinates lent to local bodies.
Civil Works	41	On account of large income from rents of newly constructed buildings and a contribution of 22 from the public towards the cost of building a T. B. Sanatorium at Dadar.
TOTAL	3,41	

The above increases in revenue are counterbalanced to the extent of 91 by decreases under other heads, the main items being 27 under Excise resulting from the operation of the prohibition scheme in the Dera Ismail Khan District, 33 under Administration of Justice on account of economic depression and 33 under Jails and Convict Settlements due to a fall in the number of convicts with a consequent decrease in deposits of diet money and of manufactures.

9. The savings of 4,00 in expenditure are contributed by the following departments :—

Land Revenue	51	Due to the postponement of re-settlement operations in the Dera Ismail Khan District.
Jails	32	Savings in maintenance charges due to a fall in prices of food stuffs and a decrease in the number of convicts.
Education	38	Savings as a result of vacancies and the appointment of a Provincial Service Officer as Director of Public Instruction.
Public Health	1,21	These savings are nominal and due mainly to the carry-forward to the next year's budget of a substantial part of the grant for Drinking Water-Supply Schemes.
Industries	41	New machinery for the Weaving Institute could not be purchased and installed in full this year as was anticipated and consequently a part of the cost of the machinery will be paid in 1939-40. The partial and late installation has also resulted in less expenditure

		on establishment and raw material and maintenance.
Civil Works	1,17	Savings on several major and minor works, and non-utilization in full of the reserve for unforseen charges with the Finance Department.
TOTAL	4,00	

There are smaller savings aggregating a lakh of rupees under other heads of expenditure, such as General Administration, Medical, etc., but they are entirely set off by excess expenditure of 40 in pensionary charges and a payment of 50 towards the purchase of shares by Government in the Frontier Sugar Mills and Distillery Company Limited. The Provincial Government have decided to invest Rs. 2 lakhs in the preference shares of that Company in order to encourage the growth of industries in this Province ; an amount of 50 will be paid this year on application and the balance of 1,50 will be paid in 1939-40 on allotment and call.

CAPITAL AND DEBT HEADS TRANSACTIONS.

10. Close estimation of Debt and Deposit Heads transactions is difficult to make as transactions on these accounts are less constant and more liable to fluctuation than those in the Revenue Accounts. The following is a summary of these accounts for the year 1938-39 according to the revised estimates :—

Opening balance ...		32,25
Deduct—		
Capital Expenditure outside the Revenue Account ...	22,66	
Net disbursements under Debt and Deposit Heads ...	11,07	
		33,73
Closing balance ...		– 1,48

Details of the Capital Expenditure of 22,66 are :—

(1) Construction of Capital Irrigation Works	30
(2) Malakand Hydro-Electric Scheme ...	19,54
(3) Construction of Bungalows for officials in Peshawar ...	2,82
TOTAL ...	22,66

The net Debt and Deposit Heads disbursements and Capital Expenditure taken together exceed the opening balance, and the closing balance therefore will be in deficit to the extent of 1,48. This deficit, which will be but temporary, is due to the investment of a sum of 13,00 in Government of India Treasury Bills, appearing in this section of the accounts as a payment, and when the investment matures early in April the return of this money will rectify the adverse balance. The temporary deficiency anticipated at the close of the year in the Debt Heads section is more than covered by the available balance in the Revenue Section, viz., 12,63 mentioned in paragraph 7, and the combined balance in both the

sections is sufficient to cover the minimum working balance of 8,00 which the Provincial Government is required to maintain in the Treasuries and the Reserve Bank.

WAYS AND MEANS.

11. During this year there was no occasion to borrow money from the Reserve Bank for ways and means purposes. On the other hand surplus balances were available and instead of letting them remain idle, these were invested in Government of India Treasury Bills and earned interest of about 25.

12. The total balance on all accounts at the close of 1938-39 is estimated at 11,15 made up of 12,63 in the Revenue Account and a minus balance of 1,48 under Capital Debt and Deposit Heads. This balance is exclusive of the following items :—

(1) Famine Relief Fund— Balance invested in Government Securities	49
(2) Investment in shares of Sugar Company...	50
(3) Surplus balances temporarily invested in Government of India Treasury Bills ...	13,00
(4) Balance of the Sinking Fund, created in connection with the 1937—52 North-West Frontier Province Loan, awaiting investment ...	1,51
TOTAL ...	15,50

BUDGET ESTIMATES, 1939-40.

REVENUE ACCOUNT.

13. In the budget for 1939-40 the revenue receipts are estimated at 1,80,65 and expenditure at 1,86,42, i.e., an excess of expenditure amounting to 5,77. The estimated expenditure of 1,86,42 is made up of :—

(1) Standing charges ...	1,76,80
(2) New Expenditure—	
(a) Recurring ...	1,73
(b) Non-recurring ...	7,89
	1,86,42

14. According to these figures it is intended to raise the standing charges in 1939-40 to 1,78,53, i.e., 1,76,80+1,73. The fresh non-recurring expenditure should ordinarily be met out of what remains of the revenue receipts after the standing charges of the year have been paid. During 1939-40 the amount available for non-recurring charges will be 2,12, i.e., 1,80,65 – 1,78,53, which is deficient by 5,77 for the purpose as the non-recurring charges will amount to 7,89 ; but since there are accumulated revenue balances, which it is expected will amount to 12,63 at the beginning of the year, the deficiency can be met from them. This however will reduce the revenue balances at the close of the year 1939-40 to 6,86.

15. The details of the variations under receipts and expenditure heads as compared with the revised estimates for 1938-39 will be found in the detailed memoranda in Part B. Items of new

expenditure are detailed in the Appendix to this Memorandum, and are summarized below :—

		Non-recurring.	Recurring.
(1) Provincial Excise	...	11	...
(2) Education	...	66	88
(3) Medical	...	22	22
(4) Agriculture	...	21	25
(5) Veterinary	...	...	10
(6) Industries	...	2,02	8
(7) Other Departments	...	2,07	20
(8) Miscellaneous— Write-off of irrecoverable Taccavi Loans	...	2,60	...
Total	...	7,89	1,73

It will be seen that a very large share, viz., 3,11 non-recurring and 1,53 recurring has been allotted for the expansion of the beneficent departments (items 2—6 above), and 2,60 for the write-off of irrecoverable taccavi loans outstanding aaginst small land-holders (item 8).

CAPITAL AND DEBT HEAD TRANSACTIONS.

16. As has been explained in paragraph 10, the year 1939-40 is expected to open with a deficit of 1,48 in this section. Capiatl expenditure during the year is estimated at 9,57 entirely on account of the Hydro-Electric Scheme. Against these, it is anticipated that the total incomings in the Debt and Deposit Heads will exceed outgoings by 18,41. After meeting the adverse opening balance and the Capital Expenditure on Hydro-Electric Works, it is anticipated that there will be left a net balançe of 7,36 at the close of the year. The net credit of 18,41 in the Debt Heads section is due mainly to the realization of the sum of 13,00 invested in Government of India Treasury Bills and the credit of 2,60 on account of the write-off of irrecoverable taccavi advances.

17. Briefly the total estimated transactions for the year 1939-40 may be summarized as under :—

I.—Opening Balance—			
(a) Revenue Account		...	12,63
(b) Capital and Debt Heads		...	–1,48
Total		...	11,15
II.—Revenue for the year—		...	1,80,65
III.—Net receipts under Debt Heads—			
Receipts	... 4,05,66		
Outgoings	... 3,87,25		
Net		...	18,41
Total I, II, and III		...	2,10,21
IV.—Expenditure—			
(a) Revenue Expenditure	... 1,86,42		
(b) Capital Expenditure	... 9,57		
			1,95,99
Closing balance		...	14,22

WAYS AND MEANS AND BORROWING.

18. The closing balance of 14,22 as worked out in the preceding paragraph will be sufficient to maintain the minimum working balance of 8,00 in the treasuries and the Reserve Bank. It is not anticipated that there will be any occasion to borrow for ways and means purposes. The Capital expenditure of 9,57 on the Hydro-Electric Scheme is of a productive nature and should normally be met from borrowed funds, but as there are sufficient balances on hand, it is proposed to utilise them temporarily to finance this expenditure.

E. E. C. PRICE,
Secretary to Government,
North-West Frontier Province,
Finance Department.

Dated the 17th March, 1939.

PART B.

Detailed Memoranda Explanatory of the Estimates of Revenue and Demands for Grants contained in the Detailed Estimates.

ESTIMATES OF REVENUE.

IV—Taxes on Income other than Corporation Tax.

		Rs.
Actuals, 1937-38	...	1,25,000
Budget Estimate, 1938-39	...	1,28,000
Revised Estimate, 1938-39	...	1,50,000
Budget Estimate, 1939-40	...	1,78,000

This major head shows the net proceeds of income tax assigned by the Government of India to this Province under section 138 of the Government of India Act, 1935, read with paragraph 5 of the Government of India (Distribution of Revenues) Order, 1938. It is anticipated that the assignment to this Province during 1938-39 will be a sum of Rs. 1,50,000 inclusive of arrears in respect of 1937-38. The figures for next year are as intimated by the Government of India.

VII—Land Revenue.

		Rs.
Actuals, 1935-36	...	22,10,248
Actuals, 1936-37	...	21,67,063
Actuals, 1937-38	...	20,65,334
Budget Estimate, 1938-39	...	20,00,000
Revised Estimate, 1938-39	...	20,01,000
Budget Estimate, 1939-40	...	20,00,000

The main sub-heads of receipts under the head " VII—Land Revenue " are :—

(a) Ordinary Revenue.

(b) Miscellaneous.

Ordinary Revenue is made up of fixed and fluctuating collections. The latter are realized mainly in the Dera Ismail Khan District.

Miscellaneous receipts comprise mutation fees, receipts from tirni or grazing dues, mines and quarries, Revenue Record Room realizations.

The details of the above figures are :—

	Actuals, 1935-36	Actuals, 1936-37	Actuals, 1937-38	Budget Estimate, 1938-39	Revised Estimate, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue ..	21,85,442	21,76,484	21,15,256	20,30,000	20,25,000	20,25,000
Miscellaneous ..	2,17,245	2,04,374	1,95,968	1,83,000	1,87,000	1,86,000
Total ..	24,02,687	23,80,858	23,11,224	22,13,000	22,12,000	22,11,000
1—Refunds ..	7,085	5,734	8,856	8,000	5,000	5,000
2—Portion of Land Revenue due to Irrigation which is transferred to head " XVII—Irrigation ".	1,85,354	2,08,061	2,37,034	2,05,000	2,06,000	2,06,000
Net Land Revenue ..	22,10,248	21,67,063	20,65,334	20,00,000	20,01,000	20,00,000

The following table shows the figures of demand, collections, remissions, and balances of Ordinary Revenue for the years 1937-38, 1938-39, and 1939-40 :—

	1937-38	1938-39	1939-40
	Rs.	Rs.	Rs.
Opening Balance	5,01,272	5,88,146	6,82,038
Demand	22,02,204	22,18,892	21,93,375
Total ..	27,03,476	28,07,038	28,75,413
Collections	21,15,256	20,25,000	20,25,000
Remissions	74	1,00,000	92,923
Total ..	21,15,330	21,25,000	21,17,923
Closing Balance	5,88,146	6,82,038	7,57,490

VIII—Provincial Excise.

	Rs.
Actuals, 1935-36	8,56,563
Actuals, 1936-37 ...	9,00,263
Actuals, 1937-38 ...	8,23,750
Budget Estimate, 1938-39 ...	9,28,000
Revised Estimate, 1938-39 ...	9,01,000
Budget Estimate, 1939-40 ...	8,87,000

Under this head are credited the license fees from whole sale and retail shops dealing in various excisable articles such as (1) country spirit, foreign liquor, opium, charas and bhang, (2) still-head duty on liquor manufactured in the Punjab and United Provinces and consumed in this Province, (3) sale proceeds of excise opium including the gain on its sale, and (4) import duty on charas, miscellaneous fees, fines and confiscations.

Of these sources of revenue the still-head duty on liquor is the most important.

The Revised Estimates for 1938-39 anticipate receipts to the extent of Rs. 9,01,000 against the original estimate of Rs. 9,28,000 indicating a fall of Rs. 27,000 due to decrease in sales on account of high rates.

The estimate for 1939-40 has been pitched at Rs. 8,87,000 which is less than the revised estimate by about Rs. 14,000. This drop is mainly due to the non-provision of Rs. 12,000 on account of the sale proceeds of confiscated opium and charas.

IX—Stamps.

		Rs.
Actuals, 1935-36	...	9,05,024
Actuals, 1936-37	...	8,13,821
Actuals, 1937-38	...	8,56,672
Budget Estimate, 1938-39	...	7,54,000
Revised Estimate, 1938-39	...	7,76,000
Budget Estimate, 1939-40	...	7,76,000

The chief source of income under this head is the sale of stamps which is classified separately under non-judicial and judicial stamps.

The increase both in the revised estimate, 1938-39, and the budget estimate, 1939-40, is mainly due to the grant of arms licenses on a liberal scale.

X—Forests.

		Rs.
Actuals, 1935-36	...	3,89,433
Actuals, 1936-37	...	4,35,626
Actuals, 1937-38	...	5,12,123
Budget Estimate, 1938-39	...	4,96,000
Revised Estimate, 1938-39	...	5,82,000
Budget Estimate, 1939-40	...	5,00,000

Revenue under this head is derived from (1) sale proceeds of timber, fire-wood, resin, grass and other minor produce of Government forests, (2) duty on timber imported from across the border, (3) seigniorage fees on trees, etc., sold from non-Government forest lands, (4) exploitation of Shisham trees grown on the banks of the Lower Swat Canal and (5) miscellaneous fees, fines and forfeitures.

The large increase in the revised estimate for 1938-39 is due mainly to an unusually large demand for and better rates realized

from the sale of standing trees and fire-wood. The budget estimate for 1939-40 is based on usual realizations in a normal year.

The following figures indicate the trend of the net revenue derived from the Forest Department in recent years :—

	Actuals, 1934-35	Actuals, 1935-36	Actuals, 1936-37	Actuals, 1937-38	Budget 1938-39	Revised, 1938-39	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Revenue	2,74,181	3,89,433	4,35,626	5,12,123	4,96,000	5,82,000	5,00,000
Expenditure	3,00,607	3,02,931	3,41,707	3,91,155	3,93,000	3,79,000	3,89,000
Net Revenue	—26,426	86,502	93,919	1,20,968	1,03,000	2,03,000	1,11,000

XI—Registration.

		Rs.
Actuals, 1935-36	...	69,404
Actuals, 1936-37	...	67,878
Actuals, 1937-38	...	71,099
Budget Estimate, 1938-39	...	75,000
Revised Estimate, 1938-39	...	68,500
Budget Estimate, 1939-40	...	68,500

Fees for (1) the registration of documents, (2) copies of registered documents, and (3) the search of registration records, are the main sources of income under this head.

The decrease both in the Revised and the next year's budget is due to reduction in the value of property owing to general financial depression, and contraction of agricultural credit.

XII—Receipts under Motor Vehicles Act.

		Rs.
Actuals, 1935-36	...	82,387
Actuals, 1936-37	...	73,814
Actuals, 1937-38	...	57,717
Budget Estimate, 1938-39	...	1,45,000
Revised Estimate, 1938-39	...	1,60,000
Budget Estimate, 1939-40	...	1,60,000

The receipts recorded under this head are on account of—

(1) Fees realised from the Registration of Motor Vehicles.

(2) Taxes paid under the North-West Frontier Province Motor Vehicles Taxation Act, 1937.

XIII—Other Taxes and Duties.

(1) Entertainment Tax,
(2) Tobacco Vend Fees Act.

		Rs.
Actuals, 1937-38	...	858
Budget Estimate, 1938-39	...	75,000
Revised Estimate, 1938-39	...	58,000
Budget Estimate, 1939-40	...	58,000

		Rs.
Taxes on Entertainment are expected to yield		55,000
and		
Tobacco Vend Fees	...	3,000

As this was the first year of the introduction of Entertainment Tax, receipts could not be correctly estimated and there is therefore a drop of Rs. 20,000.

XVII—Irrigation Receipts.

		Rs.
Actuals, 1935-36	...	22,38,989
Actuals, 1936-37	...	21,89,097
Actuals, 1937-38	...	24,07,536
Budget Estimate, 1938-39	...	22,13,000
Revised Estimate, 1938-39	...	22,73,000
Budget Estimate, 1939-40	...	22,84,000

This major head shows income derived from Irrigation Works for which capital accounts are kept, i.e., the Upper and Lower Swat, Kabul River and Paharpur Canals. The income consists of water rates, lease money of water mills, rents of buildings and an indirect transfer from the "Land Revenue" representing the amount of land revenue which can be directly attributed to the existence of canals.

The slight increase in the revised estimate for 1938-39 and budget estimate, 1939-40, is due to an improvement in the trend of realizations of water rates and land revenue.

Working Expenses.

		Works and other charges excluding establishment and pensionary charges.	Establishment and pensionary charges.	Total.
		Rs.	Rs.	Rs.
Actuals, 1935-36	...	3,11,357	5,88,421	8,99,778
Actuals, 1936-37	...	3,63,078	5,76,453	9,39,531
Actuals, 1937-38	...	3,59,121	5,37,200	8,96,321
Budget Estimate, 1938-39	...	3,96,000	5,81,090	9,77,090
Revised Estimate, 1938-39	...	4,07,800	4,83,848	8,91,648
Budget Estimate, 1939-40	...	3,63,000	4,49,141	8,12,141

NOTE.—The variations under Establishment and Pensionary Charges are explained in the note under that head.

Expenditure on the maintenance and improvements of canals for which capital accounts are kept is recorded under this head and is shown in the accounts by deduction from Revenue under XVII—Irrigation Receipts.

The increase in the revised estimate over the sanctioned grant is due to the fact that the lump cut of Rs. 15,000 made by the Finance Department in the current year's budget did not materialise in full.

The decrease in the next year's budget as compared with the sanctioned grant is due to curtailment of items of extensions and improvements.

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

		Rs.
Actuals, 1935-36	...	268
Actuals, 1936-37	...	1,174
Actuals, 1937-38	...	36,076
Budget Estimate, 1938-39	...	11,000
Revised Estimate, 1938-39	...	15,400
Budget Estimate, 1939-40	...	46,400

Receipts on account of mill rents and rents of civil canal bungalows, sale proceed of trees on minor canals or miscellaneous receipts such as recoveries of overpayments and transfer from the deposit account of the grant for economic development and improvement of rural areas to meet expenditure on village irrigation channels are shown under this head. The expenditure on these channels is recorded under the head " 18-A—Irrigation works for which no capital accounts are kept ".

The increases in the revised estimates, 1938-39, and the budget estimates for 1939-40 are due mainly to large transfers from the grant for economic development of rural areas.

XX—Interest.

		Rs.
Actuals, 1935-36	...	87,237
Actuals, 1936-37	...	73,320
Actuals, 1937-38	...	34,480
Budget Estimate, 1938-39	...	66,000
Budget Estimate, 1939-40	...	53,900
Revised Estimate, 1938-39	...	76,000

The receipts under this head represent interest on loans granted to land-holders, other notabilities and local bodies, Government servants and advances made to cultivators under the Land Improvement Act, XIX of 1883, Agriculturists Loan Act of 1884. The interest realised on investments of cash balances in treasury bills is also recorded under this head.

The increase in the revised estimates as compared with the sanctioned budget is due to the interest realised on temporary investments of provincial balances.

The decrease in the budget estimate for 1939-40 is due to less collections anticipated in that year owing to economic depression, and to the fact that there is no prospect of surplus balances for investment in **treasury bills.**

XXI—Adminstration of Justice.

		Rs.
Actuals, 1935-36	...	2,03,215
Actuals, 1936-37	...	1,86,599
Actuals, 1937-38	...	1,72,493
Budget Estimate, 1938-39	...	1,89,000
Revised Estimate, 1938-39	...	1,56,000
Budget Estimate, 1939-40	...	1,55,000

The receipts under this head represent mainly fees and magisterial fines levied by Courts, Commission on sale proceeds of attached property and Judicial Record Room receipts. The court fees realized in cash are also shown under this head.

The decrease in the revised estimate, 1938-39, is mainly due to less recovery of arrears of fees and fines owing to economic depression (Rs. 30,000) ; and fall of Rs. 3,000 in copying fees owing to smaller number of applications for copies in the Peshawar District. The budget estimates for 1939-40 are based on the revised estimate for 1938-39.

XXII—Jails and Convict Settlements.

		Rs.
Actuals, 1935-36	...	2,01,359
Actuals, 1936-37	...	2,17,661
Actuals, 1937-38	...	2,37,274
Budget Estimate, 1938-39	...	2,16,000
Revised Estimate, 1938-39	...	1,83,000
Budget Estimate, 1939-40	...	1,82,000

The main sub-heads of receipts under the head " XXII—Jails and Convict Settlements " are :—

(1) Jails, representing deposits on account of diet money of civil prisoners and other miscellaneous receipts.

(2) Jail manufactures, representing sale proceeds of articles manufactured at the jail-factories of this Province.

The decrease in the revised estimate for the current year and the budget estimate for 1939-40 as compared with the sanctioned grant for 1938-39 is attributed to fall in the number of convicts and the consequent reduction in the deposits of diet money and of manufactures.

XXIII—Police.

		Rs.
Actuals, 1935-36	...	31,534
Actuals, 1936-37	...	1,98,516
Actuals, 1937-38	...	67,251
Budget Estimate, 1938-39	...	39,000
Revised Estimate, 1938-39	...	26,000
Budget Estimate, 1939-40	...	24,000

The receipts credited under this head are on account of :—

(1) Fees and fines realised under the Police Act, and

(2) Cattle Pound Receipts.

The decrease in the revised estimate for 1938-39 as compared with the sanctioned budget is partly due to a fall in the number of unclaimed cattle impounded, and partly to less receipts owing to a decrease in the number of Punitive Police Posts.

XXVI—Education.

		Rs.
Actuals, 1935-36	...	93,635
Actuals, 1936-37	...	99,029
Actuals, 1937-38	...	1,01,737
Budget Estimate, 1938-39	...	98,000
Revised Estimate, 1938-39	...	1,04,000
Budget Estimate, 1939-40	...	1,03,000

The income under this head is derived mainly from tuition, boarding house, and examination fees recovered from students.

The revised estimate for the year 1938-39 includes recoveries of certain over-payments made in previous years.

XXVII—Medical.

		Rs.
Actuals, 1935-36	...	96,141
Actuals, 1936-37	...	1,29,393
Actuals, 1937-38	...	55,773
Budget Estimate, 1938-39	...	94,000
Revised Estimate, 1938-39	...	1,15,000
Budget Estimate, 1939-40	...	1,18,000

The chief sources of income under this head are :—

(1) Fees realized from paying patients in hospitals.

(2) Contribution of Rs. 40,000 per annum paid by the Municipal Committee, Peshawar, towards the cost of the Lady Reading Hospital, Peshawar.

(3) Fees on account of mental patients.

(4) Contribution from Military Department for I. M. S. War Reserve Officers employed by this Government.

(5) Leave Salary contribution from Central Funds for Provincial Government servants lent to Central Hospitals.

(6) Contribution from Central Government for treatment in Frontier Constabulary Hospitals, Bannu and Peshawar.

	Rs.
The increase in the Revised Estimate is due to :—	
(1) Contribution from Military Department in respect of 3 British I. M. S. War Reserve Officers ...	14,800
(2) Contribution from Headquarters Leprosy Relief Association for Leprosy work in North-West Frontier Province ...	1,297
(3) Leave Salary contribution of Sub-Assistant Surgeon and Compounders serving in Central Hospitals and contribution for Frontier Constabulary Hospitals, Bannu and Peshawar ...	11,200
Total ...	27,297
Deduct.—(1) less recoveries from local bodies on account of fewer mental patients confined in the mental ward and (2) recovery of contribution from local bodies for 11 months instead of full year as sanction was accorded from the 1st April 1938 ...	6,097
	21,200

The increase of Rs. 3,000 in the budget estimate for 1939-40 is due to (1) recovery of contribution from Local Bodies in respect of Mental patients for full year and (2) expected increase in their number.

XXVIII—Public Health.

	Rs.
Actuals, 1935-36 ...	5,969
Actuals, 1936-37 ...	11,407
Actuals, 1937-38 ...	11,719
Budget Estimate, 1938-39 ...	14,000
Revised Estimate, 1938-39 ...	17,000
Budget Estimate, 1939-40 ...	37,000

The income from the following sources is credited under this head :—

(1) Contribution paid by the Municipal Committee, Peshawar, to meet one-third of the cost of the appointment of Medical Officers of Health, Peshawar.

(2) Receipts from the Provincial Laboratory, Peshawar.

The increases in the revised estimates and the budget estimates, 1939-40, are due mainly to the inclusion of the following amounts transferred from the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas, against the provision of Rs. 4,900 made in the sanctioned budget :—

	Rs.
Revised Estimate, 1938-39 ...	6,650
Budget Estimate, 1939-40 ...	26,674

XXIX—Agriculture.

		Rs.
Actuals, 1935-36	...	68,990
Actuals, 1936-37	...	72,418
Actuals, 1937-38	...	1,09,906
Budget Estimate, 1938-39	...	1,42,000
Revised Estimate, 1938-39	...	1,45,000
Budget Estimate, 1939-40	...	1,42,000

The revenue under this head is derived from the sale proceeds of fruit and other produce of Government Farms, sale of pure seed which is purchased at harvest time and sold later in order to encourage the use of better seed, sale of manure, and grants from the Imperial Council of Agricultural Research towards cost of agricultural marketing and research schemes.

XXX—Veterinary.

		Rs.
Actuals, 1935-36	...	5,633
Actuals, 1936-37	...	4,803
Actuals, 1937-38	...	9,077
Budget Estimate, 1938-39	...	11,000
Revised Estimate, 1938-39	...	11,000
Budget Estimate, 1939-40	...	9,000

Receipts under this head mainly consist of money transferred from the deposit account of the grant from the Imperial Council of Agricultural Research.

The small decrease in the Budget Estimate for 1939-40 is due to the fact that preparation of blood manure has been stopped and there will be no income on this account during the next year.

XXXI—Co-operation.

		Rs.
Actuals, 1935-36	...	7,253
Actuals, 1936-37	...	11,501
Actuals, 1937-38	...	13,625
Budget Estimate, 1938-39	...	21,000
Revised Estimate, 1938-39	...	15,000
Budget Estimate, 1939-40	...	15,000

The revenue under this head consists of (1) fees recovered from co-operative societies and banks for the audit of their accounts by Government officials and (2) transfers from the deposit account of the Grant from the Central Government for Economic Development and Improvement of Rural Areas to meet expenditure on schemes financed from that grant.

Actual expenditure on co-operative schemes financed from the deposit account, named at (2) above is accounted for as ordinary expenditure under the service head "42—Co-operation" and, in order to meet it, an equivalent amount is at the same time trans-

ferred from the deposit account to the revenue section under this head.

The decrease in the revised estimate for 1938-39 and the budget estimate for 1939-40 is due to the abandonment of the scheme regarding Consolidation of Holdings and consequent reduction in transfers from the deposit account to this head.

XXXII—Industries.

		Rs.
Actuals, 1935-36	...	5,500
Actuals, 1936-37	...	14,953
Actuals, 1937-38	...	16,226
Budget Estimate, 1938-39	...	49,000
Revised Estimate, 1938-39	...	40,000
Budget Estimate, 1939-40	...	20,000

Sale proceeds of articles manufactured at the Handloom Weaving Institute and the Woollen Weaving Institute, Peshawar ; grants made by the Government of India towards the cost of these institutes ; and income from the Industrial Shop, Peshawar, are credited under this head.

The revised estimate for 1938-39 shows a drop of Rs. 9,000 as compared with the original budget, which is due to :—

		Rs.
(1) Cloth manufactured at the Handloom Weaving Institute could not be sold for want of proper arrangements	...	3,000
(2) The Callendering Machine, which was expected to yield Rs. 1,000 has not yet been installed	...	1,000
(3) Late starting of the Woollen Scheme	...	5,000
Total	...	9,000

The large decrease in the budget estimate for 1939-40 is due partly to the fact that the estimates for 1938-39 include Rs. 26,900 on account of non-recurring grants from the Government of India towards the cost of installing a Callendering Machine and a Raising and Finishing Plant, and partly to the closing down of the industrial shop (Rs. 2,000). These decreases are partially counterbalanced by income anticipated from the sale proceeds of manufactured goods.

XXXVI—Miscellaneous Departments.

		Rs.
Actuals, 1935-36	...	144
Actuals, 1936-37	...	1,025
Actuals, 1937-38	...	848
Budget Estimate, 1938-39	...	3,000
Revised Estimate, 1938-39	...	10,000
Budget Estimate, 1939-40	...	1,000

The receipts under this head are derived mainly from fees realised from (1) the registration of firms under the Indian Partnership Act, 1932, and (2) the competitive examinations conducted by the Provincial Government.

The increase in the revised as compared with the sanctioned grant for the current year, and the decrease in the next year's budget as compared with the revised estimates for the current year are due to non-recurring receipts from examination fees realised from the competitive examination of Naib Tahsildars conducted during the current year.

XXXIX—Civil Works.

		Rs.
Actuals, 1935-36	...	3,96,850
Actuals, 1936-37	...	5,84,766
Actuals, 1937-38	...	10,29,332
Budget Estimate, 1938-39	...	9,25,000
Revised Estimate, 1938-39	...	9,66,000
Budget Estimate, 1939-40	...	5,40,000

Under this major head are shown the receipts from the following sources :—

(1) Rents of Government buildings and land and other subsidiary services provided by Government such as sanitary, water and electric installations.

(2) Tolls on Ferries.

(3) Recoveries of expenditure, i.e. sale proceeds of old material from dismantled buildings and unserviceable articles, etc., and recoveries on account of services rendered to non-Government bodies.

(4) Transfer from the deposit account of the road development fund to the revenue account to cover expenditure on Road Development Schemes which is recorded on the expenditure side under the head "50—Civil Works".

(5) Miscellaneous items.

The revised estimate for 1938-39 shows an improvement of Rs. 41,000 mainly under "Rents", "Recoveries of expenditure", and "Miscellaneous" due to recovery of rents from the newly constructed bungalows, receipts from the electrical and water-supply installations at Tank and credit of Rs. 22,000 on account of contribution towards the construction of T. B. Sanitorium at Dadar.

The decrease in the next year's budget is mainly due to fewer road development fund works, and omission of contribution for the T. B. Sanitorium which is non-recurring, partly counter-balanced by increase under "Rents" on account of newly constructed quarters for clerks at Peshawar.

XL—Receipts from the Electric Scheme.

Malakand Hydro-Electric Scheme.

		Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		Rs.	Rs.	Rs.
Gross Receipts	...	2,50,000	2,50,000	4,60,000
Deduct working expenses	..	2,20,000	2,28,000	2,38,000
Net Receipts	...	30,000	22,000	2,22,000

Revenue Receipts from the Malakand Hydro-Electric Scheme and its working expenses are recorded under this head.

Gross Receipts—

The increase in the budget estimate for 1939-40 is due to the fact that it is anticipated that additional loads will be connected during 1939-40.

Working Expenses—

(1) The increase in the revised as compared with the sanctioned budget, 1938-39, is due to the estimate for the current financial year under this head having been under-estimated.

(2) The increase in the next year's budget is due to annual increments and the fact that certain establishment employed for part of the year in 1938-39 will be employed for full year.

XLIV—Receipts-in-aid of Superannuation.

		Rs.
Actuals, 1935-36	...	19,950
Actuals, 1936-37	...	18,755
Actuals, 1937-38	...	26,863
Budget Estimate, 1938-39	...	18,000
Revised Estimate, 1938-39	...	19,000
Budget Estimate, 1939-40	...	18,000

The receipts under this head represent contributions recovered from the local bodies and private institutions for the pensions of officers lent on foreign service conditions.

XLV—Stationery and Printing.

		Rs.
Actuals, 1935-36	...	40,998
Actuals, 1936-37	...	43,783
Actuals, 1937-38	...	25,450
Budget Estimate, 1938-39	...	26,000
Revised Estimate, 1938-39	...	25,000
Budget Estimate, 1939-40	...	25,000

The income under this head is derived from sale proceeds of gazettes and other publications and of plain paper used with stamps and recoveries from non-Government Bodies on account of stationery supplied to them from Provincial Stores and printing work done for them by the Government Presses.

Prior to 1937-38 recoveries from Departments of the Central Government and Commercial Departments of the Provincial Government, which pay for their stationery and printing, were also credited to this head, but with effect from 1937-38 such recoveries are being adjusted by deduction from expenditure under the head " 56—Stationery and Printing ". This accounts for the drop in income as compared with actuals for 1935-36 and 1936-37.

XLVI—Miscellaneous.

		Rs.
Actuals, 1935-36	...	1,42,250
Actuals, 1936-37	...	1,43,621
Actuals, 1937-38	...	2,19,707
Budget Estimate, 1938-39	...	2,16,000
Revised Estimate, 1938-39	...	2,33,000
Budget Estimate, 1939-40	...	2,55,000

Miscellaneous receipts which are not classifiable under any other descriptive head are credited to this head.

The increase in the revised estimate as compared with the sanctioned grant is due to :—

		Rs.
(1) Recoveries of arrears of audit fees	...	3,000
(2) More fees realised on account of increased grant of arms licenses	...	23,000
(3) Recovery of leave salary contribution of Government servants subject to Revised Leave Rules, not provided for originally	...	5,200
(4) Fees realised from the Copying Agency and the Balakot Road	...	5,000

partly counterbalanced by less transfers from the Deposit Account of the Government of India grant, owing to the reduced expenditure under the corresponding service head.

The increase in the next year's budget as compared with the revised estimate for the current year is due mainly to the increased grant from the Government of India for utilization on Drinking Water-Supply Schemes provided for under the head "57—Miscellaneous" Rs. 32,000, partly counterbalanced by the following decreases :—

		Rs.
(1) Fees for Government Audit	...	3,000
(2) Arms License Fees	...	4,000
(3) Collection of payments for services rendered and Copying Agency Fees	...	2,000

EXPENDITURE CHARGED TO REVENUE.

7—Land Revenue.

		Rs.
Actuals, 1935-36	...	3,54,781
Actuals, 1936-37	...	3,51,594
Actuals, 1937-38	...	3,43,044
Budget Estimate, 1938-39	...	3,90,000
Revised Estimate, 1938-39	...	3,39,000
Budget Estimate, 1939-40	...	3,40,000

The following are the minor heads under this major head :—

(1) Charges of Administration.

(2) Survey, Settlement and Record operations.

(3) Land Records.

(4) Allowances to District and Village Officers.

(5) Assignments and Compensations.

The decrease in the revised estimate for 1938-39 as compared with the sanctioned budget is mainly due to the postponement of re-settlement operations in the Dera Ismail Khan District (Rs. 45,000), transfer of charges on account of the training of Naib Tahsildars to "General Administration" (Rs. 3,000), and other small savings aggregating Rs. 3,000.

8—Provincial Excise.

		Rs.
Actuals, 1935-36	...	77,032
Actuals, 1936-37	...	80,304
Actuals, 1937-38	...	75,031
Budget Estimate, 1938-39	...	82,000
Revised Estimate, 1938-39	...	80,000
Budget Estimate, 1939-40	...	76,000

The expenditure under this head is on account of excise detective and executive establishments, rewards to informers, and cost price of opium purchased from the Ghazipur factory. The sale proceeds of opium issued to retail dealers at a higher price (inclusive of cost price and duty) are credited to the revenue head "VIII—Provincial Excise".

The decrease of Rs. 4,000 in the next year's budget over the revised budget is due to less purchase of opium (Rs. 6,000) partly counterbalanced by an increase in expenditure on detective staff engaged in connection with the prohibition scheme.

9—Stamps.

		Rs.
Actuals, 1935-36	...	22,153
Actuals, 1936-37	...	19,654
Actuals, 1937-38	...	22,460
Budget Estimate, 1938-39	...	24,000
Revised Estimate, 1938-39	...	31,000
Budget Estimate, 1939-40	...	24,000

The expenditure under this head consists chiefly of the cost of judicial and non-judicial stamps received from the Government of India Security Printing Press, Nasik, and charges for the sale of stamps, i.e., commissions to Licensed Vendors.

The increase in the revised estimate is due to charges incurred on sale of more stamps on account of liberal grant of arms licenses.

10—Forests.

	Rs.
Actuals, 1935-36 ...	3,02,931
Actuals, 1936-37 ...	3,25,286
Actuals, 1937-38 ...	3,91,155
Budget Estimate, 1938-39 ...	3,93,000
Revised Estimate, 1938-39 ...	3,79,000
Budget Estimate, 1939-40 ...	3,89,000

Under this major head are included payments made to the Punjab Government for administrative work done by officers of the Punjab Forest Department on behalf of this Province, other establishment charges and charges connected with conservancy and works, i.e. working expenses in extracting timber and other produce from the forests and making them suitable for the market, and on regeneration and replacement in exploited areas, and the general maintenance of the forests in a state of normal efficiency.

The decrease in the revised estimate is principally due to restricted fellings of Shisham trees on account of difficulty of sale.

The increase in the next year's budget is due to the provision of items of new expenditure detailed in the appendix of this memorandum.

11—Registration.

	Rs.
Actuals, 1935-36 ...	11,174
Actuals, 1936-37 ...	9,800
Actuals, 1937-38 ...	11,248
Budget Estimate, 1938-39 ...	10,000
Revised Estimate, 1938-39 ...	11,000
Budget Estimate, 1939-40 ...	11,000

Pay and allowances of official Sub-Registrar, Muharrirs and servants employed in District Registration Offices, and Commission paid to non-official Sub-Registrars are debited to this head.

12—Charges on account of Motor Vehicles Act.

	Rs.
Actuals, 1935-36 ...	4,866
Actuals, 1936-37 ...	5,122
Actuals, 1937-38 ...	12,577
Budget Estimate, 1938-39 ...	15,000
Revised Estimate, 1938-39 ...	16,000
Budget Estimate, 1939-40 ...	15,000

This head is intended to record expenditure on :—

(a) Collection of Motor Vehicles Tax, and

(b) Inspection of Motor Vehicles.

13—Other Taxes and Duties.

		Rs.
Budget Estimate, 1938-39	...	5,000
Revised Estimate, 1938-39	...	2,000
Budget Estimate, 1939-40	...	4,000

The expenditure recorded under this head is on account of :—

(1) The printing of forms, stamps, etc., in connection with the imposition of tax under the Entertainment Duty Act, 1937.

(2) Charges under the Electricity Acts.

The decrease in the revised estimate is due to over estimate last year for lack of adequate information. The increase in the budget estimate, 1939-40, as compared with the revised estimate is due to the transfer of the provision for the Electric Inspector to this head from the head " 47—Miscellaneous Departments ".

17—Interest on works for which capital accounts are kept.

		Rs.
Actuals, 1935-36	...	10,80,711
Actuals, 1936-37	...	11,19,654
Actuals, 1937-38	...	12,645
Budget Estimate, 1938-39	...	18,000
Revised Estimate, 1938-39	...	17,000
Budget Estimate, 1939-40	...	18,000

Interest charged to Irrigation Department on Capital Expenditure incurred by Government on the construction of the Lower and Upper Swat Canals, the Kabul River Canal and the Paharpur Canal, is recorded under this major head.

18—Other Revenue Expenditure Financed from ordinary revenue.

A—Irrigation Works in charge of Public Works Officers.

		Works and other charges excluding establishment and pensionary charges.	Establishment and pensionary charges.	Total.
		Rs.	Rs.	Rs.
Actuals, 1935-36	...	42,225	94,506	1,36,731
Actuals, 1936-37	...	30,572	66,017	96,589
Actuals, 1937-38	...	30,731	1,18,528	1,49,259
Budget Estimate, 1938-39	...	86,000	1,26,030	2,12,030
Revised Estimate, 1938-39	...	64,200	1,37,980	2,02,180
Budget Estimate, 1939-40	...	54,200	1,28,851	1,83,051

NOTE.—The variations under Establishment and Pensionary Charges are explained in the note under that head.

This major head shows expenditure on the maintenance and improvement of civil canals for which no capital accounts are kept.

The decrease in the revised as well as in the next year's budget as compared with the sanctioned grant is mainly due to the fact that the scheme of "Extension of Shabkaddar Branch to feed the Michni Delazak Canal" has been shelved.

18—Other Revenue Expenditure financed from ordinary revenue.

A—Irrigation works in charge of Civil Officers.

		Rs.
Actuals, 1935-36	...	9,300
Actuals, 1936-37	...	24,331
Actuals, 1937-38	...	20,011
Budget Estimate, 1938-39	...	35,000
Revised Estimate, 1938-39	...	40,000
Budget Estimate, 1939-40	...	70,000

Expenditure on District canals under the control of the Civil Department is recorded under this head. The increase in the revised as well as in the next year's budget is due to provision for an expenditure of Rs. 14,683 in the revised and Rs. 45,683 in the next year's budget for the construction of village Irrigation Channels to be financed from the Central Government Grant for "Economic Development and Improvement of Rural Areas". The increase is only nominal as an equivalent amount will be transferred to revenue from the Deposit Account of the above grant.

18—Other Revenue Expenditure financed from ordinary revenue.

B—Navigation, Embankment and Drainage Works in charge of Public Works Officers.

		Works and other charges excluding establishment and pensionary charges.	Establishment and pensionary charges.	Total.
		Rs.	Rs.	Rs.
Actuals, 1935-36	...	85,384	1,14,405	1,99,789
Actuals, 1936-37	...	1,02,019	1,21,328	2,23,347
Actuals, 1937-38	...	77,704	98,216	1,75,920
Budget Estimate, 1938-39	...	1,97,000	64,510	2,61,510
Revised Estimate, 1938-39	...	1,25,000	1,26,678	2.51,678
Budget Estimate, 1939-40	...	1,33,500	1,57,680	2,91,180

NOTE.—The variations under Establishment and Pensionary Charges are explained in the note under that head.

Expenditure on the maintenance and improvement of drainage works and embankments is shown under this head.

The decrease in the revised as well as the next year's budget as compared with the sanctioned grant, is chiefly due to economy in works expenditure.

Capital Expenditure charged to revenue.

19—Construction of Capital Irrigation Works financed from ordinary revenue.

	Works and other charges excluding establishment and pensionary charges.	Establishment and pensionary charges.	Total.
	Rs.	Rs.	Rs.
Budget Estimate, 1939-40 ...	63,800	19,628	83,428

NOTE.—Establishment and Pensionary Charges have been explained in the Explanatory memorandum under that head.

No expenditure was hitherto recorded under this head, as Capital Irrigation Works were accounted for under the head "68—Construction of Irrigation Works not charged to revenue". It is not considered desirable to include such small expenditure in a loan programme. The details of Rs. 63,800 are as under :—

		Rs.
Productive—		
Lower Swat Canal	...	21,700
Unproductive—		
Upper Swat Canal	...	13,000
Construction of Establishment quarters in the Rest House compound at Shahbaz Garhi	...	5,400
Paharpur Perennial Canal	...	23,700
		63,800

Establishment and Pensionary charges of the Public Works Department.

		Rs.
Actuals, 1935-36	...	11,32,325
Actuals, 1936-37	...	12,22,928
Actuals, 1937-38	...	12,36,828
Budget Estimate, 1938-39	...	13,04,000
Revised Estimate, 1938-39	...	12,23,000
Budget Estimate, 1939-40	...	12,02,000

The entire cost of the establishment of the Public Works Department (excluding that of the Hydro-Electric branch which is charged to the Hydro-Electric Scheme) is booked initially under the above head and is later apportioned between the several heads of accounts chargeable therewith as follows :—

The cost of purely revenue establishment is charged solely to irrigation and the residue is distributed equally between irrigation and civil works. The portion allocated to irrigation is then subdivided over the various heads of irrigation accounts on the basis of works outlay under each head.

The charges consist of direct expenditure such as pay of officers and establishments, their travelling allowance and contingencies and indirect pensionary charges which are transferred to this head from the head " 55—Superannuation Allowances and Pensions ". The details of establishment and pensionary charges included in estimates, 1938-39, and 1939-40 are :—

	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.
Establishment charges ...	12,51,000	11,83,000	11,60,000
Pensionary charges ...	53,000	39,000	42,000

The decrease under the establishment charges in the revised as well as in the next year's budget is due to the following causes :—

(i) Change of incumbents,

(ii) Large recoveries of establishment and pensionary charges from Government Departments.

The pensionary charges are calculated at a percentage of the total pay and leave salary of the pensionable establishment of the Irrigation Branch. The percentage varies conversely with variations in the rate of interest, i.e., the rate of pensionary charges increases if the rate of interest falls and vice versa.

22—Interest on Debt and Other Obligations.

	Rs.
Actuals, 1935-36 ...	58,149
Actuals, 1936-37 ...	(—) 10,314
Actuals, 1937-38 ...	1,48,603
Budget Estimate, 1938-39 ...	85,000
Revised Estimate, 1938-39 ...	92,000
Budget Estimate, 1939-40 ...	36,000

The expenditure under this head comprises charges on account of interest on and management of the 3 per cent. loan (1952) and interest on provident fund balances, less interest transferred to Commercial Departments, such as Irrigation Works and Malakand Hydro-Electric Scheme.

The decrease in the Budget Estimates, 1939-40 as compared with the estimates for 1938-39 is due to larger transfers of interest charges to commercial departments owing to the incurrence of more capital expenditure on the Malakand Hydro-Electric Scheme.

23—Appropriation for reduction or avoidance of debt.

	Rs.
Actuals, 1935-36 ...	70,373
Actuals, 1936-37 ...	73,118
Actuals, 1937-38 ...	...
Budget Estimate, 1938-39 ...	1,51,000
Revised Estimate, 1938-39 ...	1,51,000
Budget Estimate, 1939-40 ...	1,51,000

Under this head is debited the amortization charge equal to 2½ per cent. of the loan of Rs. 60,46,000 floated in 1937-38 for financing the capital outlay on the Malakand Hydro-Electric Scheme and repayment of loan of Rs. 35,00,000 obtained from the Central Government. The provision made will be credited to a Sinking Fund for the discharge of the loan.

25—General Administration.

		Rs.
Actuals, 1935-36	...	20,17,675
Actuals, 1936-37	...	20,90,970
Actuals, 1937-38	...	23,68,621
Budget Estimate, 1938-39	...	22,59,000
Revised Estimate, 1938-39	...	22,34,000
Budget Estimate, 1939-40	...	23,76,000

Charges on account of civil administration of the Province, other than those brought to account under departmental descriptive heads, are debited to this major head. The important items are : the Governor and his Secretariat and Household Staff, the Ministers and the Secretariats, Provincial Legislative Assembly, District Administration and Miscellaneous charges.

The important variations responsible for the decrease of Rs. 25,000 in the revised estimate as compared with the sanctioned grant for the current year are as follows :—

		Rs.
(i)	Appointment of Parliamentary Secretaries to Hon'ble Ministers about the middle of the year instead of in the beginning ...	−9,188
(ii)	Savings under Legislative Assembly owing to the late appointment of Deputy Speaker and unlikelihood of M. L. As'. drawing T. A. for March Session during the current year ...	−6,440
(iii)	Appointment of Elections Commissioners for the trial of election petitions and holding of two by-elections to the Provincial Assembly...	+3,460
(iv)	Grant of leave to senior officers and appointment of juniors in their place ...	−15,258

The increase of Rs. 1,42,000 in the next year's budget over the revised estimate for the current year is due to provision made for full strength of Political Department officers, annual increments, more cases of leave ex-India, transfer of Publicity Staff to the Secretariat, and full year's pay for Parliamentary Secretaries.

27—Administration of Justice.

		Rs.
Actuals, 1935-36	...	7,90,585
Actuals, 1936-37	...	7,43,848
Actuals, 1937-38	...	7,95,724
Budget Estimate, 1938-39	...	7,50,000
Revised Estimate, 1938-39	...	7,49,000
Budget Estimate, 1939-40	...	7,75,000

The expenditure booked under this head comprises the following :—

(1) Fees and other charges of Public Prosecutors and Pleaders engaged for Government work.

(2) Charges for the courts of Judicial Commissioners, District and Sessions Judges and Subordinate Judges.

(3) Expenditure connected with the trial and disposal of criminal cases such as diet and road money of witnesses and section writing charges.

The increase in the new budget over the revised budget estimate is due to items of new expenditure detailed in the appendix to this memorandum.

28—Jails and Convict Settlements.

		Rs.
Actuals, 1935-36	...	9,41,541
Actuals, 1936-37	...	9,92,771
Actuals, 1937-38	...	9,85,107
Budget Estimate, 1938-39	...	9.80,000
Revised Estimate, 1938-39	...	9,48,000
Budget Estimate, 1939-40	...	9,68,000

This head records expenditure on the maintenance of jails and the jail manufactures.

The decrease in the revised estimate as compared with the sanctioned grant for 1938-39 is ascribed mainly to fall in the number of convicts and in the prices of grain stuffs, and economy under Contingencies.

The increase in the next year's budget as compared with the revised estimate for 1938-39 is due to :—

		Rs.
(i) Employment of substitutes for officers proceeding on leave	...	4,000
(ii) Annual increments of establishment	...	3,000
(iii) Allowance for a possible increase in the number of convicts and the prices of food stuffs	...	5,000
(iv) Provision for special items, e.g., purchase of blankets and drill suits	...	4,000

29—Police.

		Rs.
Actuals, 1935-36	...	32,09,937
Actuals, 1936-37	...	32,40,995
Actuals, 1937-38	...	33,30,629
Budget Estimate, 1938-39	...	33,50,000
Revised Estimate, 1938-39	...	33,61,000
Budget Estimate, 1939-40	...	33,74,000

The details of expenditure under this head are :—

(1) Charges relating to the office of the Inspector-General of Police, North-West Frontier Province.

(2) Expenditure incurred in connection with the Police employed in districts.

(3) Contribution paid to the Punjab Government as share of the Finger-Print Bureau.

(4) Cost of the Police employed in the Training School at Hangu and on criminal investigation work.

(5) Charges incurred in connection with the maintenance of Cattle Pounds.

(6) Cost of the up-keep of Police lands and gardens.

The increase in the revised estimate, 1938-39, as compared with the sanctioned budget is chiefly due to :—

		Rs.
(1) The payment of arrears of maintenance charges of Railway Saloon	...	10,000
(2) Larger expenditure on leave and deputation salaries in England	...	19,000

partly counterbalanced by small decreases under certain sub-heads.

The increase in the budget estimate, 1939-40, compared with the revised estimate is chiefly due to items of new expenditure (Rs. 3,674) and normal increments.

36—Scientific Departments.

		Rs.
Actuals, 1935-36	...	5,926
Actuals, 1936-37	...	5,899
Actuals, 1937-38	...	5,559
Budget Estimate, 1938-39	...	6,000
Revised Estimate, 1938-39	...	5,000
Budget Estimate, 1939-40	...	4,000

Expenses of the Museum at Peshawar are brought to account under this major head.

The decrease in the next year's budget is due partly to change of incumbents and partly to an economy cut under Contingencies.

37—Education.

		Rs.
Actuals, 1935-36	...	21,40,292
Actuals, 1936-37	...	21,27,769
Actuals, 1937-38	...	21,42,044
Budget Estimate, 1938-39	...	23,11,000
Revised Estimate, 1938-39	...	22,73,000
Budget Estimate, 1939-40	...	24,19,000

Grants-in-aid to non-Government Colleges and Schools, to District Boards and Municipal Committees for educational purposes, contributions to other Governments, for the training of students from this Province in their institutions, maintenance charges of Government Secondary Schools, and Training Schools, the charges of Direction and Inspection, stipends and scholarships and other miscellaneous items constitute the expenditure under this head.

The decrease of Rs. 38,000 in the revised estimate is due mainly to vacancies and appointment of a junior officer as Director of Public Instruction.

The increase in the budget estimate for 1939-40 over the revised estimate is due to the triennial revision of the contract grant paid to Local Bodies for educational expenditure (Net Rs. 59,390) and to the inclusion of a provision of Rs. 1,03,820 for items of new expenditure detailed in the Appendix to this memorandum. The increases on these counts are partially set off by the elimination of certain non-recurring grants sanctioned in 1938-39.

38—Medical.

		Rs.
Actuals, 1935-36	...	5,15,671
Actuals, 1936-37	...	6,98,551
Actuals, 1937-38	...	6,89,200
Budget Estimate, 1938-39	...	7,17,000
Revised Estimate, 1938-39	...	6,89,000
Budget Estimate, 1939-40	...	7,36,000

The following charges are recorded under this major head :—

(i) Charges of the offices of the Inspector-General of Civil Hospitals and Civil Surgeons.

(ii) Expenditure of Lady Reading Hospital, Peshawar, and Police and other Government Hospitals and Dispensaries.

(iii) Grants-in-aid to Local Bodies for medical purposes.

(iv) Scholarships paid to North-West Frontier Province students at the King Edwards Medical College, Lahore, Medical School, Amritsar, Women's Christian College, Ludhiana and Lady Harding Medical College, Delhi.

The decrease in the Revised Estimates, 1938-39, is due to the fact that the post of an I. M. S. Officer was held by a non-I. M. S. Officer at Dera Ismail Khan and the amount provided for the Dadar Sanitorium was not utilized.

The increase in the Budget Estimates for 1939-40 over the Revised Estimates, 1938-39, is due to provisions having been made for an I. M. S. Officer at Dera Ismail Khan and for establishment at Dadar Sanitorium ; and inclusion of new expenditure items amounting to Rs. 23,820.

39—Public Health.

		Rs.
Actuals, 1935-36	...	1,27,662
Actuals, 1936-37	...	1,32,655
Actuals, 1937-38	...	1,22,481
Budget Estimate, 1938-39	...	3,12,000
Revised Estimate, 1938-39	...	1,91,000
Budget Estimate, 1939-40	...	2,06,000

The figures under this head consist of :—

(1) Charges of the office of the Assistant Director of Public Health and Provincial Laboratory, Peshawar.

(2) Expenditure on Public Health and Vaccination Establishments and Staff for Medical Inspection of School Children.

(3) Grants-in-aid to Local Bodies, etc., for public health purposes.

(4) Expenses in connection with epidemic diseases.

(5) Charges in England.

The decrease in the revised estimate as compared with the sanctioned budget estimate is mainly due to non-utilization of about Rs. 1.17 lakhs out of the grant of Rs. 1.5 lakhs for drinking water-supply scheme. The balance has been provided for in the next year's budget partly under this head and partly under the head "50—Civil Works".

40—Agriculture.

		Rs.
Actuals, 1935-36	...	2,17,258
Actuals, 1936-37	...	2,51,439
Actuals, 1937-38	...	2,83,866
Budget Estimate, 1938-39	...	2,54,000
Revised Estimate, 1938-39	...	2,51,000
Budget Estimate, 1939-40	...	2,82,000

This head includes expenditure on the offices of the Extra Assistant Directors of Agriculture, Northern and Southern Circles, Seed Distribution Scheme, Superintendence, Agricultural Demonstration and Propaganda including public Exhibitions and Fairs, Experimental Farms, Agricultural Experiments and Research, Agricultural Education, and Marketing of Agricultural Products.

The increase in the next year's budget is due to the provision of items of new expenditure detailed in the appendix to this memorandum.

41—Veterinary.

		Rs.
Actuals, 1935-36	...	1,29,089
Actuals, 1936-37	...	1,41,038
Actuals, 1937-38	...	1,51,540
Budget Estimate, 1938-39	...	1,65,000
Revised Estimate, 1938-39	...	1,59,000
Budget Estimate, 1939-40	...	1,65,000

This head includes the pay and allowances of the Veterinary Department, cost of Sera and Vaccine and other medicines, grants-in-aid to Hospitals, Dispensaries and to Local Bodies for Cattle-breeding, and maintenance of bulls, stallions, etc. The expenditure on the Veterinary Disease Investigation Scheme is financed from a grant given by the Imperial Council of Agricultural Research.

The decrease in the revised estimate is due mainly to reduction in Travelling Allowances and Contingencies, postponement of purchase of horse and donkey stallions, and award of 6 scholarships instead of the 8 sanctioned for the current year.

The increase in the next year's budget is due to the provision of items of new expenditure detailed in the appendix to this memorandum.

42— Co-operation.

		Rs.
Actuals, 1935-36	...	1,00,560
Actuals, 1936-37	...	1,13,816
Actuals, 1937-38	...	1,22,002
Budget Estimate, 1938-39	...	1,26,000
Revised Estimate, 1938-39	...	1,19,000
Budget Estimate, 1939-40	...	1,21,000

This major head shows expenditure on the pay and allowances of the staff employed for audit of accounts of Co-operative Societies, for consolidation of holdings, and for propaganda and educative purposes ; it also includes the contingent charges of their offices.

The expenditure on the Co-operative Training and Education Schemes is financed from a grant given by the Government of India.

The decrease both in the Revised Estimate, 1938-39, and the Budget Estimate for 1939-40 is due to the fact that the scheme regarding consolidation of holdings has been abandoned.

43—Industries.

		Rs.
Actuals, 1935-36	...	6,576
Actuals, 1936-37	...	14,481
Actuals, 1937-38	...	21,885
Budget Estimate, 1938-39	...	1,04,000
Revised Estimate, 1938-39	...	63,000
Budget Estimate, 1939-40	...	1,18,000

The charges under this head consist of payments to the Punjab Government towards the cost of their Industrial staff for supervision of industries in this Province ; and expenditure on the Handloom and Woollen Weaving Institutes and the Industrial Shop, Peshawar.

The decrease in the revised estimate is due to the fact that the new machinery for the weaving institutes could not be purchased and installed in full this year as was anticipated and consequently a part of the cost of the machinery has been carried forward to the next year's budget and smaller expenditure will be incurred on establishment charges and raw material.

The budget estimate for 1939-40 provides for normal expenditure, unpaid portion of the cost of machinery, and a sum of Rs. 59,512 for new expenditure on the following schemes :—

		Rs.
(1) Opening of a Tanning Factory in Hazara	...	9,812
(2) Grant for Industrial Develpoment	...	50,000
Total	...	59,812

Details of schemes to be financed from the blanket grant have to be settled later in consultation with an expert to be appointed for this purpose.

The increased expenditure on the above accounts is to some extent counterbalanced by savings effected by closing down the industrial shop.

43-A—Capital Outlay on Industrial Development.

		Rs.
Actuals, 1937-38	...	...
Budget Estimate, 1938-39	...	...
Revised Estimate, 1938-39	...	50,000
Budget Estimate, 1939-40	...	1,50,000

This head shows the payment made to the Frontier Sugar Mills and Distillery Limited, Mardan, on account of the cost of 2,000 Preference shares which the Government has proposed to purchase in order to stimulate the development of major industries in this Province.

45—Broadcasting.

		Rs.
Actuals, 1935-36	...	16,638
Actuals, 1936-37	...	31,799
Actuals, 1937-38	...	4,735
Budget Estimate, 1938-39	...	...
Revised Estimate, 1938-39	...	...
Budget Estimate, 1939-40	...	4,000

Contributions paid to the All-India Radio towards (1) Village Programme and (2) Maintenance of Village Sets, were provided during the year 1938-39, under the head "57—Miscellaneous". They will in future be debited to this head.

47—Miscellaneous Departments.

		Rs.
Actuals, 1935-36	...	4,962
Actuals, 1936-37	...	6,515
Actuals, 1937-38	...	6,332
Budget Estimate, 1938-39	...	7,000
Revised Estimate, 1938-39	...	6,000
Budget Estimate, 1939-40	...	4,000

The charges under this head are mainly on account of Provincial Statistics, Departmental Examinations, Administration of

Indian Partnership Act, 1932, and payments to the Punjab Government for services rendered by their Factory Inspection Staff.

The decrease in the next year's budget as compared with the revised estimate for 1938-39 is due to the transfer of provision on account of Electric Inspectors to the head " 13—Other Taxes ".

50—Civil Works.

	Works and other charges excluding establishment. charges.	Establishment charges.	Total.
	Rs.	Rs.	Rs.
Actuals, 1935-36 ...	28,54,906	3,15,226	31,70,132
Actuals, 1936-37 ...	30,67,209	3,26,445	33,93,654
Actuals, 1937-38 ...	35,42,142	4,31,111	39,73,253
Budget Estimate, 1938-39 ...	36,60,000	4,97,100	41,57,100
Revised Estimate, 1938-39 ...	35,79,000	4,61,300	40,40,300
Budget Estimate, 1939-40 ...	30,92,000	4,53,450	35,45,450

NOTE.—The variations under " Establishment Charges " are dealt with in the note relating to the head " Establishment and Pensionary Charges of the Public Works Department ".

Under this head is booked the expenditure on the construction and repairs of Provincial buildings and communications, and expenditure on roads financed from the Central Road Development Fund. As regards the latter expenditure, an equivalent amount is transferred from the deposit account of the Road Development Fund to the revenue head " XXXIX—Civil Works ".

The revised estimate shows a decrease of Rs. 81,000 which occurs mainly under the following minor heads :—

		Rs.
(1) Civil Buildings	...	26,000
(2) Communications	...	10,000
(3) Repairs	...	50,000

The savings under " Civil Buildings " are due mainly to non-utilization in full of the provision of Rs. 1,30,000 for Tuberculosis Sanitorium at Dadar (Rs. 17,000) and carry forward the provision of Rs. 54,000 for the construction of a new building for the Government High School, Charsadda, to the next year's budget, partly counterbalanced by increased expenditure on the construction of Assembly Hall (Rs. 28,000), Deputy Commissioner's bungalow at Peshawar, (Rs. 7,000), X-Ray block in the Lady Reading Hospital, Peshawar, (Rs. 5,000), and extra expenditure on barbed wire fencing.

The decrease under Communications is accounted for by less expenditure on Inter-Village Communications.

The net savings of Rs. 50,000 under " Repairs " are due to the fact that the sum of Rs. 1,36,500 provided as reserve at the disposal of the Finance Department was not fully utilised.

The budget estimate for 1939-40 shows a net decrease of Rs. 4,87,000 as compared with the revised estimate for 1938-39. This decrease is made up of smaller expenditure on schemes financed from the Road Development Fund (Rs. 4,41,000) and economy cuts of about Rs. 98,000 under repairs and Rs. 20,000 under Tools and Plant. The total decrease on these accounts is partially

counterbalanced by a net increase of Rs. 71,000 under "Original Works Buildings". The last named increase is due principally to the transfer of Rs. 78,000 from Public Health to this head. There are other decreases under works expenditure, e.g., the elimination of provision for Council Hall (Rs. 1,34,000) and other works in progress; but against these decreases increased expenditure is anticipated on clerks' quarters (Rs. 1,80,000) and the new works detailed in the appendix to this memorandum.

54—Famine.

		Rs.
Actuals, 1935-36	...	10,000
Actuals, 1936-37	...	10,000
Actuals, 1937-38	...	10,000
Budget Estimate, 1938-39	...	10,000
Revised Estimate, 1938-39	...	10,000
Budget Estimate, 1939-40	...	10,000

The annual assignment of Rs. 10,000 made from revenues to the Famine Relief Fund, as required by Section 4 of the North-West Frontier Province Famine Relief Fund Act, 1938, and any direct expenditure on Famine Relief measures are charged to this head. In addition to the annual assignment, the budget estimate for 1939-40 provides for an expenditure of Rs. 10,000 on reclamation of the eroded lands of the Siran river flood sufferers in the Hazara District, as a measure of relief. This expenditure will be met by withdrawal from the accumulated balance in the Famine Relief Fund, and the net charge is thus Rs. 10,000 only on account of the usual annual assignment.

55—Superannuation Allowances and Pensions.

		Rs.
Actuals, 1935-36	...	6,88,097
Actuals, 1936-37	...	6,87,361
Actuals, 1937-38	...	8,12,765
Budget Estimate, 1938-39	...	8,19,000
Revised Estimate, 1938-39	...	8,79,000
Budget Estimate, 1939-40	...	8,81,000

This head comprises charges for pensions, gratuities and compassionate allowances. The pensionary charges relating to Commercial Departments are however, debited to those Departments by per contra credit to this head.

The increase in the revised estimate anticipated on the basis of latest actuals is mainly under "Superannuation and retired allowances" and less recoveries from Commercial Departments.

The estimate for the year 1939-40 allows for normal growth of expenditure under charges in England partly counterbalanced by increased recoveries from Commercial Departments.

55-A—Commutation of Pensions financed from Ordinary Revenue.

		Rs.
Actuals, 1937-38	...	66,500
Budget Estimate, 1938-39	...	2,34,000
Revised Estimate, 1938-39	...	2,14,000
Budget Estimate, 1939-40	...	1,50,000

All payments on account of commutation of pensions are brought to account in the first instance under the head "83—Payments of Commuted Value of Pensions", and at the close of the year, the expenditure is transferred to this head.

The decrease in the revised estimate is due mainly to larger recoveries from other Governmnts than were anticipated at the time of preparing the budget estimates for 1938-39.

It is difficult to forecast disbursements under this head with accuracy. The budget estimate for 1939-40 allows for fewer commutations, and is based on past actuals.

56—Stationery and Printing.

		Rs.
Actuals, 1935-36	...	2,35,102
Actuals, 1936-37	...	2,54,644
Actuals, 1937-38	...	2,39,635
Budget Estimate, 1938-39	...	2,41,000
Revised Estimate, 1938-39	...	2,39,000
Budget Estimate, 1939-40	...	2,41,000

This head includes the following charges :—

(1) Purchase of Stationery Stores.

(2) Cost of plain paper used with stamps and discount on its sale.

(3) Charges of the Government Printing and Stationery Office, and of the Jail Press, Peshawar.

(4) Printing at private presses.

There are no important variations worth mentioning. The expenditure has been steady. The small decrease of Rs. 2,000 in the revised is mainly due to more recoveries of expenditure on account of stationery supplied to and printing work done for commercial and other paying departments.

57—Miscellaneous.

		Rs.
Actuals, 1935-36	...	1,53,884
Actuals, 1936-37	...	1,22,569
Actuals, 1937-38	...	3,62,595
Budget Estimate, 1938-39	...	1,84,000
Revised Estimate, 1938-39	...	1,76,000
Budget Estimate, 1939-40	...	4,22,000

All transactions of the Civil Department that are not accountable under any of the descriptive major heads are recorded under this head.

The decrease of Rs. 8,000 in the revised estimate as compared with the sanctioned grant for the current year is the net result of the variations explained below :—

		Rs.
(i)	Less expenditure on insane persons and European vagrants ...	−1,650
(ii)	Diminished debits on account of guarantees for the maintenance of Post and Telegraph offices and telephone lines ...	−4,271
(iii)	Execution of fewer schemes for the supply of drinking water ...	−19,161
(iv)	Non-purchase of Radio Sets during the current year owing to the uncertainty of the future of the Radio Station ...	−2,000
(v)	Merging of the post of Publicity Officer into that of Mir Munshi, and change of incumbents of the Publicity staff ...	−10,398
(vi)	Recovery from the Nawab of Amb of expenditure incurred last year on the Commission appointed for the partition of the Amb State	−4,426
(vii)	Adjustment of write-offs of irrecoverable taccavi loans sanctioned in past years ...	+1,200
(viii)	Grant of relief to Bannu, Dera Ismail Khan and Hazara sufferers in recent troubles ...	+24,000
(ix)	Expenditure on rural reconstruction schemes and other miscellaneous expenditure not provided for originally ...	+7,825

Similarly the increase of (Rs. 2,46,000) in the next year's budget as compared with the revised estimates for the current year, although apparently attributable to the write-off of irrecoverable arrears of taccavi loans to the extent of Rs. 2,60,000 is the outcome of the variations detailed below :—

		Rs.
(i)	Transfer of provision for keeping insane persons under observation to the head "38—Medical" ...	−1,850
(ii)	Less expenditure on the establishment for the realization of the Kohat riot loan, and transfer of provision for the maintenance of Government Radio Sets to the head "45—Broadcasting" ...	−6,559
(iii)	Increased remission of arrears of irrecoverable taccavi loans ...	+2,58,800
(iv)	Grant of scholarships for the Military Academy course at Dehra Dun ...	−3,080
(v)	Absence of provision for relief granted during the current year ...	−23,543
(vi)	Expenditure on rural reconstruction schemes and other miscellaneous items ...	−7,825
(vii)	Transfer of provision for the Publicity staff to the head "25—General Administration" consequent upon its amalgamation with the Civil Secretariat ...	−8,602
(viii)	Increased expenditure on drinking water-supply schemes ...	+32,859
(ix)	Transfer of provision for the purchase of Radio Sets from the current to the next year	+2,000

Capital Expenditure not charged to revenue.

68—Construction of Irrigation Works not charged to revenue.

	Works and other charges excluding establishment and pensionary charges.	Establishment and pensionary charges.	Total.
	Rs.	Rs.	Rs.
Actuals, 1935-36 ...	13,17,020	33,511	13,50,531
Actuals, 1936-37 ...	3,56,930	1,26,694	4,83,624
Actuals, 1937-38 ...	14,385	29,874	44,259
Budget Estimate, 1938-39 ...	46,000	34,770	80,770
Revised Estimate, 1938-39 ...	18.600	11,381	29,981
Budget Estimate, 1939-40 ...	...	...	...

NOTE.—Variations under Establishment and Pensionary Charges have been explained in the Explanatory memorandum under that head.

Capital expenditure on Irrigation Works not charged to revenue is recorded under this head. The decrease in the revised estimate is due to the following works not being carried out during the year because the question of acquisition of land required for Kabul River Canal and Paharpur Canal could not be settled :—

	Rs.
(i) Productive Kabul River Canal ...	2,500
(ii) Unproductive Paharpur Canal ...	23,700
	26,200

The sum of Rs. 26,200 for the above works has been provided in the budget estimate for 1939-40 under the head " 19—Construction of Capital Irrigation Works financed from ordinary revenues " as this small capital expenditure may appropriately be met from ordinary revenues instead of from loan funds.

79—Malakand Hydro-Electric Scheme.

	Rs.
Actuals, 1935-36 ...	3,07,262
Actuals, 1936-37 ...	23,79,376
Actuals, 1937-38 ...	15,04,316
Budget Estimate, 1938-39 ...	11,94,000
Revised Estimate, 1938-39 ...	19,54,000
Budget Estimate, 1939-40 ...	9,57,000

This major head shows capital expenditure incurred on the Malakand Hydro-Electric Scheme. The expenditure fluctuates largely according to the programme of works.

The latest sanctioned estimate of the project is for Rs. 71,66,448, inclusive of interest charges during the period of

construction. Actual expenditure upto the end of 1937-38 was Rs. 43,18,000 ; the expenditure in 1938-39 and 1939-40 is estimated at Rs. 19,54,000 and Rs. 9,57,000 respectively, making a total of Rs. 72,29,000 upto the end of 1939-40. The indications are that the sanctioned estimate will be exceeded to a considerable extent. Recently an expert from Madras was invited to advise on the soundness of the scheme. He has submitted a favourable report and has estimated that the capital expenditure necessary to reach that stage of development when a margin of profit can be shown will amount to Rs. 94,00,000.

Although a substantial part of the project is still under construction certain completed sections thereof have been put into operation and the revenue account has been opened with effect from 1st April 1938. It is anticipated that the project will be completed by 1941-42 and will then contribute a net revenue of over a lakh of rupees after meeting all maintenance and operation expenses, and interest, depreciation and amortization charges.

81—Capital Account of Civil Works outside the Revenue Account.

	Rs.
Actuals, 1937-38 ...	1,81,933
Budget Estimate, 1938-39 ...	3,22,000
Revised Estimate, 1938-39 ...	2,82,000
Budget Estimate, 1939-40 ...	...

This head includes capital expenditure on civil buildings outside the revenue account.

The decrease in the Revised Estimate for 1938-39 is due to the exclusion from the building project the bungalows for the Comptroller and his deputy (Rs. 43,800), postponement of the payment of Rs. 27,700 to the Military Authorities for bakery site, and consequent saving of Rs. 2,172 in establishment charges partly counterbalanced by an additional expenditure of Rs. 33,500 on certain bungalows.

No provision has been made in the next year's budget under this head as a small sum of Rs. 28,000 required for the completion of the project has been provided under " 50—Civil Works ".

Debt, Deposits, Advances and Remittances Heads.

Public Debt—Debt raised in India.

	Rs.
Actuals, 1936-37 ...	35,00,000
Actuals, 1937-38 ...	60,45,600
Budget Estimate, 1938-39 ...	...
Revised Estimate, 1938-39 ...	...
Budget Estimate, 1939-40 ...	...

Under this head regular loans raised from the public or taken from the Central Government are recorded. No loan is proposed to be raised by this Government during the ensuing year.

State Provident Funds (Receipts and Disbursements).

	Actuals, 1936 37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	...	14,93,169	17,06,169	16,68,416	17,53,416
Receipts	14,93,169	4,97,597	4,60,000	4,35,000	4,35,000
Total	14,93,169	19,90,766	21,66,169	21,03,416	21,88,416
Disbursements	...	3,22,350	2,00,000	3,50,000	3,50,000
Closing balance	14,93,169	16,68,416	19,66,169	17,53,416	18,38,416

These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. They consist of contributions from Government servants to the General Provident Fund and the Contributory Provident Fund and also contribution made by Government in the case of the latter. Government allows interest on the sums deposited. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are permitted in certain circumstances.

Deposits not bearing Interest—Sinking Fund.

(Receipts and Disbursements).

	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Opening balance	...	...	...	...
Receipts—				
Transfer from the Revenue Account	...	1,51,000	1,51,000	1,51,000
Total Receipts	...	1,51,000	1,51,000	1,51,000
Payments—				
Investment Account—				
Purchase of securities	...	1,51,000	1,51,000	1,51,000
Closing balance	...	...	...	...

The sum of Rs. 1,51,000 is set aside from revenue (vide explanatory memorandum relating to the head "23—Appropriation for the reduction or avoidance of Debt") for the cancellation or repayment of the North-West Frontier Province 3 per cent. loan, 1937—52.

Famine Relief Fund (Receipts and Payments).

	Actuals, 1935-36.	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	30,833	41,527	52,357	13,189	13,113	24,616
Receipts—						
Transfer from the Revenue Account...	10,000	10,000	10,000	10,000	10,000	1,0,000
Interest Receipts ...	694	830	230	1,503	1,503	1,503
Total ...	41,527	52,357	62,587	24,692	24,616	36,119
Payments— ...						
Investment Account— Purchase of Securities ...	...	...	49,474	...	...	...
Transfer to Revenue Account ...	...	...	...	...	...	10,000
Closing balance ...	41,527	52,357	13,113	24,692	24,616	26,119

According to the North-West Frontier Province Famine Relief Fund Act, 1938, the Provincial Government have to set aside a sum of Rs. 10,000 per annum from the revenues for famine relief purposes until it exceeds one lakh and fifty thousands of rupees. The objects on which the money in the Fund may be expended are given below :—

(1) Relief of famine in the North-West Frontier Province.

(2) Relief of distress caused by serious draught, flood or other natural calamities.

The balances of the Fund shown above are exclusive of the amount invested in the 3 per cent. loan, 1937—52. The face value of the securities held in safe custody by the Reserve Bank is Rs. 50,100.

Depreciation Reserve Fund for Government Presses.

	Actuals, 1935-36.	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	40,450	50,652	49,684	42,325	41,674	31,929
Receipts ...	10,833	11,605	10,379	12,150	12,205	13,500
Total ...	51,283	62,257	60,063	54,475	53,879	45,429
Expenditure ...	631	12,573	18,389	19,000	21,950	22,000
Closing balance ...	50,652	49,684	41,674	35,475	31,929	23,429

Transactions relating to the Depreciation Fund for Government Presses are recorded under this head. The object of the fund is to provide a reserve sufficient to meet the cost of renewals and replacements of plants, machinery and furniture, etc. Depreciation charges calculated at approved rates on the book value of machinery, etc., in use in Government Presses are provided for annually under the head "56—Stationery and Printing" and are credited to this Fund, and expenditure incurred from time to time on renewals and replacements is met by withdrawal from the Fund.

Deposits of Local Funds (Receipts and Disbursements).

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	...	7,13,511	6,19,511	7,76,109	6,26,109
Receipts (deposits) ...	7,13,511	24,01,556	33,37,000	34,56,000	35,11,000
Total ...	7,13,511	31,15,067	39,56,511	42,32,109	41,37,109
Disbursements (withdrawals) ..	...	23,38,958	34,06,000	36,06,000	35,50,000
Closing balance ...	7,13,511	7,76,109	5,50,511	6,26,109	5,87,109

Transactions under this head represent receipts and withdrawals of various District and Municipal Funds. The accounts of these funds at the treasuries are purely banking accounts and no interest on accumulated balances in the treasuries are paid by Government. Payments out of these funds are made by cheques and no local fund is allowed to overdraw the balance at its credit without obtaining beforehand a loan or contribution to cover the overdraft from the Government.

Departmental and Judicial Deposits—Civil Deposits.

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	...	9,88,421	9,33,421	11,29,616	14,11,616
Receipts ...	9,88,421	32,18,416	31,25,000	32,13,000	32,13,000
Total ...	9,88,421	42,06,837	40,58,421	43,42,616	46,24,616
Disbursements ...	...	30,77,221	31,80,000	29,31,000	29,31,000
Closing balance ...	9,88 421	11,29,616	8,78,421	14,11,616	16,93,616

Deposits received from the public are credited to the various minor heads according to the nature of the transactions, viz., Revenue Deposits, Civil Courts' Deposits, Personal Deposits, Public Works Deposits, Trust Interest Funds, Deposits of Police Funds and other Civil Deposits. No interest is paid on accumulated balances.

Repayments of these deposits are made under proper authority in the case of Civil Courts' Deposits and Personal Deposits repay ments are made by cheques on treasuries, and the accounts are treated as pure banking accounts.

Subvention from the Central Road Development Fund.

	Actuals, 1935-36.	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	92,291	1,76,285	1,47,448	−269	−2,909	—2,909
Subvention from the Road Development Fund ...	2,48,865	3,17,223	6,19,046	6,89,700	6,90,601	2,50,000
Total ...	3,41,156	4,93,508	7,66,494	6,89,431	6,87,692	2,47,091
Disbursements ...	1,64,871	3,46,060	7,69,403	6,89,431	6,90,601	2,50,000
Closing balance ...	1,76,285	1,47,448	−2,909	...	−2,909	—2,909

The receipts under this head are the allocations made to North-West Frontier Province by the Government of India out of the proceeds of the additional import and excise duties on motor spirit on the basis of consumption of petrol in this Province.

The portions allocated for expenditure in the provinces are retained by the Government of India until they are actually required for expenditure.

The programme of expenditure depends upon the amount that can be allocated by the Government of India to this Province.

Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	2,22,497	1,56,219	1,23,263	1,20,819	21,159
Receipts ...	25,817	7,799	8,289	....	1,61,160
Disbursements ...	92,095	43,199	1,31,552	99,660	1,82,319
Closing balance ...	1,56,219	1,20,819	...	21,159	...

This head records both grants made by the Central Government to the Provincial Government in aid of rural reconstruction schemes and contributions from the public for this purpose. The estimates for 1938-39 and 1939-40 include provision for expenditure on the following schemes financed out of this account :—

	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.
Co-operative training and Education Scheme ...	3,973	3,973	4,154
Cottage and small scale Woolen Industry ...	17,330	17,330	4,660
Consolidation of holdings ...	7,056	...	..
Drinking water-supply schemes ...	60,233	41,072	73,931
Inter-village communications	13,000	2,027	15,126
Rural Sanitation ...	4,900	6,650	26,674
Village Irrigation Channels...	10,900	14,683	45,683
Demonstration Plots ...	8,780	8,540	6,630
Fruit Cultivation ...	5,380	5,385	5,461
	1,31,552	99,660	1,82,319

Deposit Account of Grants from the Imperial Council of Agricultural Research.

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	2,770	−6,682	1,554	3,580	3,580
Receipts ...	8,900	28,228	36,607	33,926	35,980
Total ...	11,670	21,546	38,161	37,506	39,560
Disbursements ...	18,352	17,966	36,607	33,926	35,980
Closing balance ...	−6,682	3,580	1,554	3,580	3,580

Receipts under this head represent grants made by the Imperial Council of Agricultural Research. The grants are spent on schemes of research and the actual expenditure incurred against such grants is charged to the service heads "40—Agriculture" or "41—Veterinary", according to the object served. At the end of the year an equivalent amount is transferred from the deposit account to the revenue head concerned.

The estimates for 1938-39 and 1939-40 include provision for expenditure on the following schemes :—

	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.
Improvement of Agricultural Marketing ...	10,000	10,000	10,000
Sugar-cane Research Scheme	18,107	12,900	12,750
Horticulture ...	...	2,526	4,365
Investigation into Veterinary diseases ...	8,500	8,500	8,865
	36,607	33,926	35,980

Deposit Account of Grants from the Central Government for the Development of Handloom Industry.

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	...	...	1,900	18,719	18,719
Receipts ...	13,500	26,960	5,400	17,300	3,500
Total ...	13,500	26,960	7,300	36,019	22,219
Disbursements ...	13,500	8,241	17,300	17,300	3,500
Closing balance ...	...	18,719	10,000	18,719	18,719

The transactions relating to grants made by the Government of India for the development of the handloom industry in this Province are recorded under this head. It is a deposit head to which the grant is credited and from which the amount required for expenditure is withdrawn.

Advances not bearing interest—Advances Repayable.

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance outstanding at the beginning of the year ...	...	26,395	26,395	32,967	33,967
Advances (disbursements) ...	26,395	1,08,885	83,000	1,04,000	1,03,000
Total ...	26,395	1,35,280	1,09,395	1,36,967	1,36,967
Recoveries ...	...	1,02,313	87,000	1,03,000	1,03,000
Balance outstanding at the end of the year ...	26,395	32,967	22,395	33,967	33,967

These include recoveries and payments on account of objection-book, Rest Camps, Revenue and Special Advances and the estimates are based on the average of past actuals.

The dominent item is that of "Objection-Book Advances" which constitute advances of pay, travelling allowances made to Government servants under orders of transfer, etc., and their subsequent recoveries.

Advances not bearing interest—Forest Advances, Permanent Advances and Accounts with other Governments, etc.

Forest Advances.

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance outstanding at the beginning of the year ...	...	177	177	389	389
Advances (disbursements) ...	177	2,23,491	2,00,000	2,38,000	2,38,000
Total ...	177	2,23,668	2,00,177	2,38,389	2,38,389
Recoveries ...	...	2,23,279	2,00,000	2,38,000	2,38,000
Balance outstanding at the end of the year ...	177	389	177	389	389

These figures represent advances to Forest Officers to make such official disbursements as they are empowered to do

Permanent Advances.

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance outstanding at the beginning of the year ...	...	59,260	59,260	58,240	57,240
Advances (disbursements) ...	59,260	...	2,000	...	...
Total ...	59,260	59,260	61,260	58,240	57,240
Recoveries ...	...	1,020	1,000	1,000	1,000
Balance outstanding at the end of the year ...	59,260	58,240	60,260	57,240	56,240

These advances are granted to officers of Government who have to meet certain classes of official expenditure before they can place themselves in funds by drawing bills.

Account with the Government of Burma.

	Receipts.	Disbursements.
	Rs.	Rs.
Actuals, 1936-37 ...	...	...
Actuals, 1937-38 ...	13,031	13,031
Budget Estimate, 1938-39 ...	12,000	12,000
Revised Estimate, 1938-39 ...	12,000	12,000
Budget Estimate, 1939-40 ...	12,000	12,000

The estimates represent the exchange account with the Government of Burma. The receipts and disbursements balance each other.

Account with the Reserve Bank.

	Receipts.	Disbursements.
	Rs.	Rs.
Actuals, 1936-37 ...	13,172	14,938
Actuals, 1937-38 ...	6,954	9,146
Budget Estimate, 1938-39 ...	8,000	8,000
Revised Estimate, 1938-39 ...	1,00,000	1,03,000
Budget Estimate, 1939-40 ...	1,00,000	1,03,000

The receipts and payments on account of the Reserve Bank appearing in the Government accounts pass through this head. Payments are made by treasuries every month and are recovered in subsequent months.

Suspense.

	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts ...	741	76,73,733	47,000	1,68,12,000	1,21,23,000
Disbursements ...	17,234	76,72,001	47,000	1,80,97,000	1,08,24,000

Receipts and disbursements awaiting classification under relevant heads and increases or decreases in cash balances held by certain departmental officers, e.g., the Public Works Divisional Officers are recorded under this head until they are properly accounted for. This is an adjusting head, and is prescribed for balancing the accounts.

It also includes transactions of the Provincial Government by way of investment of its balances in short term loans, e.g., in treasury bills of the Government of India. The interest derived from such investments is credited under " XX—Interest—Interest realised on investments of Provincial Balances. The decreases in the new budget both under receipts and disbursements as compared with the revised estimate, 1938-39, are due to the fact that it is not anticipated that there will be surplus balances for investment in treasury bills next year.

Loans and Advances by Provincial Government.

(Recoveries and Disbursements).

	Actuals, 1935-36.	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	30,58,925	29,17,376	30,83,705	27,94,000	27,60,291	26,97,291
Advances ...	1,10,440	4,06,804	1,68,685	2,20,000	2,11,000	3,14,000
Recoveries ...	2,51,989	2,40,475	4,92,099	2,65,000	2,74,000	5,58,000
Closing balance ...	29,17,376	30,83,705	27,60,291	27,49,000	26,97,291	24,53,291

Advances and Loans granted by the Provincial Government to cultivators, land-holders and other notabilities, local bodies and

Government servants and recoveries therefrom are recorded under this head.

Advances—

The decrease in the revised estimates under Advances is due to :—

		Rs.
Stoppage of House Building Advance	...	5,000
Issue of less loans for Industrial purposes	...	4,000

The increase in the budget estimate for 1939-40, as compared with the revised estimate for 1938-39 is due to :—

		Rs.
Provision for the grant of House Building Advances to Government servants	...	7,000
Motor-car Advances to Government servants	...	51,000
Provision for the grant of loan for Industrial purposes	...	5,000
Counterbalanced by a decrease under loans to the Municipal Committee, Mardan	...	−50,000

Recoveries—

The increase in the Revised Estimate is mainly on account of recoveries of taccavi loans.

The increase of Rs. 2,84,000 in the Budget Estimate for 1939-40 as compared with this revised estimate is due to :—

		Rs.
(i) Credit to the head on account of remission of Taccavi Loans	...	2,60,000
(ii) More recoveries of loans advanced by Agricultural Department	...	32,000
		2,92,000

As a set off against the above less recoveries from Government servants under :—

		Rs.
House Building Advance	...	4,000
Motor-car Advance	...	4,000
		8,000

Remittances—Remittances within India.

	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Receipts ...	2,92,57,241	53,62,000	1,96,45,000	1,96,45,000
Disbursements ...	2,89,30,066	53,62,000	1,96,45,000	1,96,45,000

Cash remittances between treasuries themselves, between treasuries and departmental accounts, transactions of Public Works Officers with treasuries and other officers of the Civil Departments including cheques issued, are included under this head. Remittances by bills which are in the public interest, e.g., between treasuries

themselves and between treasuries and the Imperial Bank of India are also included in this head.

Transactions respecting adjustments of accounts between Central Government and Provincial Governments and inter-provincial suspense accounts are also recorded under this head.

As it is an adjusting head the receipts and disbursements balance.

APPENDIX

Statement of items of new expenditure included in the Budget Estimate for the year 1939—40

Serial No.	Major head	Particulars of scheme	Cost during the year 1939-40 Non-recurring	Cost during the year 1939-40 Recurring	Average cost in future years
			Rs.	Rs.	Rs.
1	7—Land Revenue	Grant of rewards to certain Patwari candidates who pass the prescribed test with credit.	1,500	..	..
		Total 7—Land Revenue ..	1,500	..	..
2	8—Provincial Excise.	Employment of 44 detectives at Rs. 20 per mensem each and grant of Special pay of Rs. 25 per mensem each to two Excise Sub-Inspectors in connection with the Prohibition Scheme.	10,940	..	..
		Total 8—Provincial Excise ..	10,940	..	..
3	9—Stamps ..	Continuance of the post of Inspector and Auditor of Stamps and his peon for one more year.	2,240	..	..
		Total 9—Stamps ..	2,240	..	..
4	10—Forests ..	Creation of an additional post of Provincial Forest Service Officer.	..	5,150	9,615
		Total 10—Forests ..	..	5,150	9,615
5	11—Registration	Appointment of a permanent paid Sub-Registrar, Peshawar.	..	1,200	1,200
		Totol 11—Registration ..	..	1,200	1,200
6	Establishment charges of the Public Works Department.	Continuance of the Peshawar Buildings and Roads Sub-Division for a further period of one year.	8,400	..	..
		Total Establishment charges of the Public Works Department.	8,400	..	..
7	19—Construction of Irrigation Works financed from ordinary revenues.	Reconstruction of establishment quarters in the rest house compound at Shahbaz Garhi.	(a)5,400	..	..
		Total 19—Construction of Irrigation Works financed from ordinary revenues.	5,400	..	..
8	25—General Administration.	Creation of the posts of an additional Translator and a Stenographer in the Office of the Provincial Legislative Assembly, both in the grade of Rs. 75—5—150 for old hands and Rs 65—5—130 for new entrants plus Rs. 5 per mensem Lahore Allowance with effect from the 1st April 1939.	..	1,540	2,610

(a) For the year 1938-39—5,600 non-recurring.

Serial No.	Major head	Particulars of scheme	Cost during the year 1939-40		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
9	25—General Administration.	Creation of permanent posts of :— (1) An Election Assistant in the grade Rs. 120—10—300 for old hands and Rs. 105—10—255 for new entrants, and (2) A peon at Rs. 14 per mensem plus Re. 1 per mensem Lahore Allowance in the Reforms Office with effect from the 1st March 1939.	..	1,560	2,379
10	Ditto ..	Re-organisation of the Clerical Establishment of the Civil Secretariat, North-West Frontier Province with effect from the 1st April 1939.	..	1,155	1,842
11	Ditto ..	Conversion of the post of a Chaprasi into that of a Record-lifter in the time-scale pay of Rs. 20—1/5—25 plus Rs. 2 per mensem Lahore Allowance with effect from the 1st April 1939.	..	77	109
12	Ditto ..	Deputation of an Officer for legal training in the Legislative Department of the Government of India.	6,000	..	..
13	Ditto ..	Creation of a post of a leave reserve clerk in grade Rs. 45—3—105 for old hands and with 15 per cent. cut for new entrants plus Rs. 5 per mensem Lahore Allowance in both cases from the 1st April 1939.	..	476	892
14	Ditto ..	Appointment of two Chaukidars to watch the courts and godown in the Kohat Kutchery from the 1st April 1939.	..	308	336
15	Ditto ..	Installation of a telephone at the Assistant Commissioner's bungalow at Mansehra.	10	687	687
16	Ditto ..	Continuance of two temporary posts of Extra Assistant Commissioners and their staff for a further period of one year with effect from the 1st March 1939.	12,213	..	..
17	Ditto ..	Training of 15 Naib Tahsildar candidates during the year 1939-40.	3,600	..	..
		Total 25—General Administration	21,823	5,803	8,855

Serial No.	Major head	Particulars of scheme	Cost during the year 1939-40 Non-recurring	Recurring	Average cost in future years
			Rs.	Rs.	Rs.
18	27—Administration of Justice.	Entertainments of two clerks in grade Rs. 45—3—90/3—105 less 15 per cent. cut for Judicial Commissioner's Court.	..	1,032	1,872
19	Ditto ..	Entertainment of an Establishment Clerk in grade Rs. 120—10—200/10—300 in Judicial Commissioner's Court, North-West Frontier Province.	..	1,320	2,420
20	Ditto ..	Employment of paid Examiners in Judicial Commissioner's Court and in Sessions Court for attesting copies of judgments.	..	2,189	3,672
21	Ditto ..	Cost of 3rd Additional District and Sessions Judge and his staff for one year.	19,620	..	..
		Total 27—Administration of Justice	19,620	4,541	7,964
22	29—Police ..	Revision of the scale of pay of the Accountant and Auditor in the Office of the Inspector-General of Police.	..	132	132
23	Do. ..	Increase in the staff of the Police Training School, Hangu.	..	3,456	4,482
24	Do. ..	Establishment for the new Cattle Pound at village Kotjai in Dera Ismail Khan.	..	86	86
		Total 29—Police ..	..	3,674	4,700
25	37—Education	Increase in the annual recurring grants-in-aid of the Edwardes College, Peshawar from Rs. 24,000 to Rs. 26,000 from the financial year 1939-40.	..	2,000	2,000
26	Do. ..	Fixed grant-in-aid of Rs. 420 to Islamia College, Peshawar, for the appointment of 2nd Physical Instructor, from 1939-40.	..	420	420
27	Do. ..	Equipment Grant to the Edwardes College, Peshawar.	1,500	..	..
28	Do. ..	Deputation of four candidates with a stipend of Rs. 20 per mensem each for teachers training at Wardha Training School, from the 1st April 1939.	880	..	..
29	Do. ..	Appointment of one Additional Teacher in the grade of Rs. 120—10—250 less 15 per cent. cut in tbe Lady Griffith Girls' High School, Peshawar, for Intermediate Classes.	..	1,122	2,105

Serial No.	Major head	Particulars of scheme	Cost during the year 1939-40		Average cost in future years
			Non-recurring	Recurr-ing	
			Rs.	Rs.	Rs.
30	37—Education	Raising the grade of Commercial Master from Rs. 80—4—120 to Rs. 140—10—190 with effect from the 1st April 1939.	..	220	844
31	Do. ..	Medical attendants allowance at Rs. 15 per mensem from the 1st April 1939 for District Board Anglo-Vernacular Middle Girls' School, Mansehra.	..	165	180
32	Do. ..	Conversion of the District Board Vernacular Middle School, Rustam (Mardan District) into Anglo-Vernacular Middle School	600	778	4,715
33	Do. ..	Conversion of the District Board Vernacular Middle School, at Lora (Hazara District) into an Anglo-Vernacular Middle School, from the 1st April 1939.	600	731	3,311
34	Do. ..	Conversion of the District Board Vernacular Middle School, Thathi Nasrati (Kohat District) into Anglo-Vernacular Middle School.	600	731	3,310
35	Do. ..	To convert the Vernacular Middle School, Akora, into full Anglo-Vernacular Middle School, from the 1st April 1939.	600	786	4,992
36	Do. ..	To raise six District Board Primary Schools for boys in North-West Frontier Province, to the status of Anglo-Vernacular Lower Middle Schools.	1,200	6,276	6,500
37	Do. ..	Conversion of the District Board Anglo-Vernacular Lower Middle School, Kakki, (Bannu District) into full Anglo-Vernacular Middle School.	600	3,436	5,228
38	Do. ..	Conversion of the District Board Anglo-Vernacular Lower Middle School at Ziarat Kaka Sahib (Peshawar District) into full Anglo-Vernacular Middle School, from the 1st April 1939.	600	3,436	5,228
39	Do. ..	Conversion of the District Board Anglo-Vernacular Lower Middle School, Siri Kot (Hazara District) into full Anglo-Vernacular Middle School, from the 1st April 1939.	600	3,436	5,228

Serial No.	Major head	Particulars of scheme	Cost during the year 1939-40		Average cost in future year
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
40	37—Education	Conversion of the District Board Anglo-Vernacular Lower Middle School, Marghuz, (Mardan District) into full Anglo-Vernacular Middle School, from the 1st April 1939.	600	3,436	5,228
41	Do. ..	Conversion of the District Board Anglo-Vernacular Lower Middle School, at Tor Dher (Mardan District), into full Anglo-Vernacular Middle School.	600	3,436	5,228
42	Do. ..	Conversion of the District Board Vernacular Lower Middle School, at Daraban Kalan (Dera Ismail Khan District), into a full Anglo-Vernacular Middle School.	600	3,436	5,648
43	Do. ..	Conversion of 60 pupil teachers' posts into Junior Vernacular posts from the 1st April 1939.	..	1,701	4,674
44	Do. ..	Appointment of a female teacher in the Haripur Jail at Rs. 20 per mensem for the education of the daughters of the Jail Establishment.	..	220	240
45	Do. ..	Opening of 50 new District Board Primary Schools.	5,000	18,500	23,825
46	Do. ..	Contribution to the Municipal Committee, Peshawar, for the introduction of free and compulsory education for boys within the Municipal area.	..	12,000	24,000
47	Do. ..	Provision for adult Education ..	..	6,000	6,000
48	Do. ..	Opening of twelve new District Board Primary Schools, for Girls, in the North-West Frontier Province.	1,200	9,924	16,758
49	Do. ..	Increase in the present allotment of miscellaneous scholarships from Rs. 2,000 to Rs. 4,000.	..	2,000	2,000
50	Do. ..	To create 35 Additional Junior Vernacular stipends at Rs. 10 per mensem each at the Government Training School, Peshawar.	..	3,850	4,200
		Total 37—Education ..	15,780	88,040	1,41,862
51	38—Medical ..	Staff required for Lady Reading Hospital, Peshawar.	..	2,580	2,580
52	Do. ..	Appointment of a Radiologist in the Lady Reading Hospital, Peshawar.	..	840	840

Serial No.	Major head	Particulars of scheme	Cost during the year 1939-40		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
53	38—Medical ..	Appointment of a W. M. S. Doctor as Inspecting Officer of Women's hospital and incharge of Zenana Hospital, Peshawar.	..	8,580	9,953
54	Do. ..	Appointment of Dai Assistant Nurse, one each at Mansehra, Charsadda and Kaluchi Civil Hospitals.	..	1,155	1,260
55	Do. ..	Establishment of 6 rural Dispensaries under charges of Compounders.	1,800	4,675	5,759
56	Do ..	Appointment of one Dai Assistant Nurse at Civil Hospital, Ziarat Kaka Sahib.	..	330	360
57	Do. ..	Opening of a Female Dispensary at Charsadda.	..	560	2,706
58	Do. ..	Appointment of five attendants for Mental patients in the Mental Ward of the Peshawar Central Jail at Rs. 25 per mensem each.	..	1,500	1,500
		Total 38—Medical ..	1,800	22,020	24,958
59	40—Agriculture	Continuance of temporary office of Agricultural Officer, North-West Frontier Province, for another year.	3,055	..	..
60	Do. ..	Continuance of temporary staff of the office of Head of Department for Agriculture, etc., for another year.	3,047	..	—
61	Do. ..	Demonstration of Fruit Preservation in villages.	3,600	—	—
62	Do. ..	Purchase of a Dehydrator ..	10,500	..	—
63	Do. ..	Opening of a seed farm at Kohat.	1,010	2,099	3,109
64	Do. ..	Fruit marketing scheme ..	..	18,323	19,787
65	Do. ..	Increase of Fruit Preservation activities.	..	3,000	3,000
66	Do. ..	Creation of a post of Agricultural Assistant, one clerk, and 2 laboratory assistants in connection with the extension of Fruit Preservation Section.	..	1,859	3,510
		Total 40—Agriculture ..	21,212	25,281	29,406

Serial No.	Major head	Particulars of scheme	Cost during the year 1939-40		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
67	41—Veterinary	Contribution payable to Bihar Government for training of North-West Frontier Province students in Bihar Veterinary College, Patna.	..	3,000	3,000
68	Do. ..	Appointment of 4 Veterinary Assistants, 3rd Grade.	..	3,140	3,380
69	Do. ..	Opening of a Veterinary Dispensary at Sherwan, Hazara District.	..	890	900
70	Do. ..	Opening of a Veterinary Dispensary at Charlaki, Kohat District.	..	420	450
71	Do. ..	Appointment of an officer for investigation of poultry disease in North-West Frontier Province.	..	2,459	8,136
		Total 41—Veterinary ..	..	9,909	15,866
72	43—Industries	Opening of Tanning Factory in the Hazara District.	1,700	7,812	8,204
73	Do. ..	Industrial development ..	50,000	..	..
		Total 43—Industries ..	51,700	7,812	8,204
74	43-A.—Capital Outlay on Industrial Development.	(b) Purchase of two thousand preference shares of the Frontier Sugar Mills and Distillery Ltd., Mardan.	1,50,000	..	..
		Total 43-A.—Capital Outlay on Industrial Development.	1,50,000		..
75	50 Civil Works	Additional cost on the building of of an Assembly Hall.	24,897(c)	..	..
76	Do. ..	Accommodation for the Court and establishment etc., at Mardan in consequence, of the re-distribution of Sessions Divisions.	20,000(d)	..	..
77	Do. ..	Provision of a regular ferry at Akora.	7,622	..	..
78	Do. ..	Additional cost on the construction of Doaba Police Station.	6,300(e)	..	..

		Rs.	
(b) Rs. 50,000 in 1938-39.			
(c) For the year 1938-39	..	28,000	Non-recuring.
(d) For the year 1940-41	..	47,000	" "
(e) For the year 1938-39	..	800	" "

Serial No.	Major head	Particulars of scheme	Cost during the year 1939-40 Non-recurring	Recurring	Average cost in future years
			Rs.	Rs.	Rs.
79	50—Civil Works	Construction of a barrack for the accommodation of 4 Head Constables and 52 Foot Constables, and one barrack 1st floor offices, ground floor, two havalats and an armoury in Bannu city extensions.	20,000(f)	..	..
80	Do. ..	Construction of a main ward (12 beds) and an officers ward (2 beds) for Police patients in the new Civil Hospital at Mardan.	20,000	..	..
81	Do. ..	Construction of Government High School, Mardan.	50,000(g)	..	..
82	Do. ..	Construction of a bungalow for the Civil Surgeon, Kohat.	17,500	..	..
83	Do. ..	Construction of residences for the Executive Engineer and two Sub-Divisional Officers at Dera Ismail Khan.	39,500	..	..
84	Do. ..	Reconstruction of Hamala House at Nathiagali.	13,000	..	..
		Total 50—Civil Works ..	2,18,819	..	..
85	57—Miscellaneous	Write off of arrears of irrecoverable taccavi loans.	2,60,000	..	..
		Total 57—Miscellaneous ..	2,60,000	..	..
		Total Expenditure charged to Revenue.	7,89,234	1,73,430	2,52,630

(f) For the year 1940-41 .. 47,000 Non-recurring.
(g) For the year 1940-41 .. 1,00,000 „